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Annual Report
Fiscal Year Ending June 30, 1993

State of Kansas
Department of Revenue

Joan Finney
Governor

Nancy Parrish
Secretary

December 1993

STATE OF KANSAS

Nancy Parrish, Secretary of Revenue
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Department of Revenue
Office of the Secretary

December 31, 1993

The Honorable Joan Finney
Governor, State of Kansas
Capitol Building, Second Floor
Topeka, KS 66612

Dear Governor Finney:

This annual report presents highlights and activities of the Kansas Department of Revenue for Fiscal Year 1993. It contains statistical information for Fiscal Year 1993, as well as for prior years; and descriptions, charts and graphs to present an overview of the work of the Department, as well as to furnish figures for analyses and comparison.

One change for Fiscal Year 1993 is in the method of financing public schools. The transfer of funds from the State General Fund for school finance has been replaced by an amount appropriated by the Legislature. The sales and income tax rates are also changed.

Some taxes and fees are collected by tax year or by calendar year. In those cases, the most recent tax or calendar year figures are included, as well as for prior years.

The report was prepared by the staff of the Research and Revenue Analysis Bureau. Copies may be obtained by writing to the Bureau or calling (913) 296-3081.

Sincerely,

Nancy Parrish

Nancy Parrish, Secretary
Kansas Department of Revenue

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Department Officials
Fiscal Year 1993*

Nancy Parrish
Secretary of Revenue

SECRETARIAT STAFF

Administrative Services Bureau
Susan Duffy

Bureau of Information Systems
Gary Russell

Legal Services Bureau
Mark Burghart

Personnel Services Bureau
Mark Andrews

Quality Control Bureau
Karla Pierce

Records Services Bureau
Lanny McMahan

Bureau of Research and Revenue Analysis
Steven Stotts

DIVISIONS AND SUPPORTING BUREAUS

Robert Engler, Director
Division of Alcoholic Beverage Control

- Investigation and Inspection
- Licensing and Reporting

Brett Robinson, Director
Division of Collections

- Collections Enforcement Bureau
- Collections Legal Bureau
- Collections Processing Bureau

David Cunningham, Director
Division of Property Valuation

- Compliance Bureau
- County Appraised Property Bureau
- State Appraisals Bureau

Alisa Dotson, Director
Division of Taxation

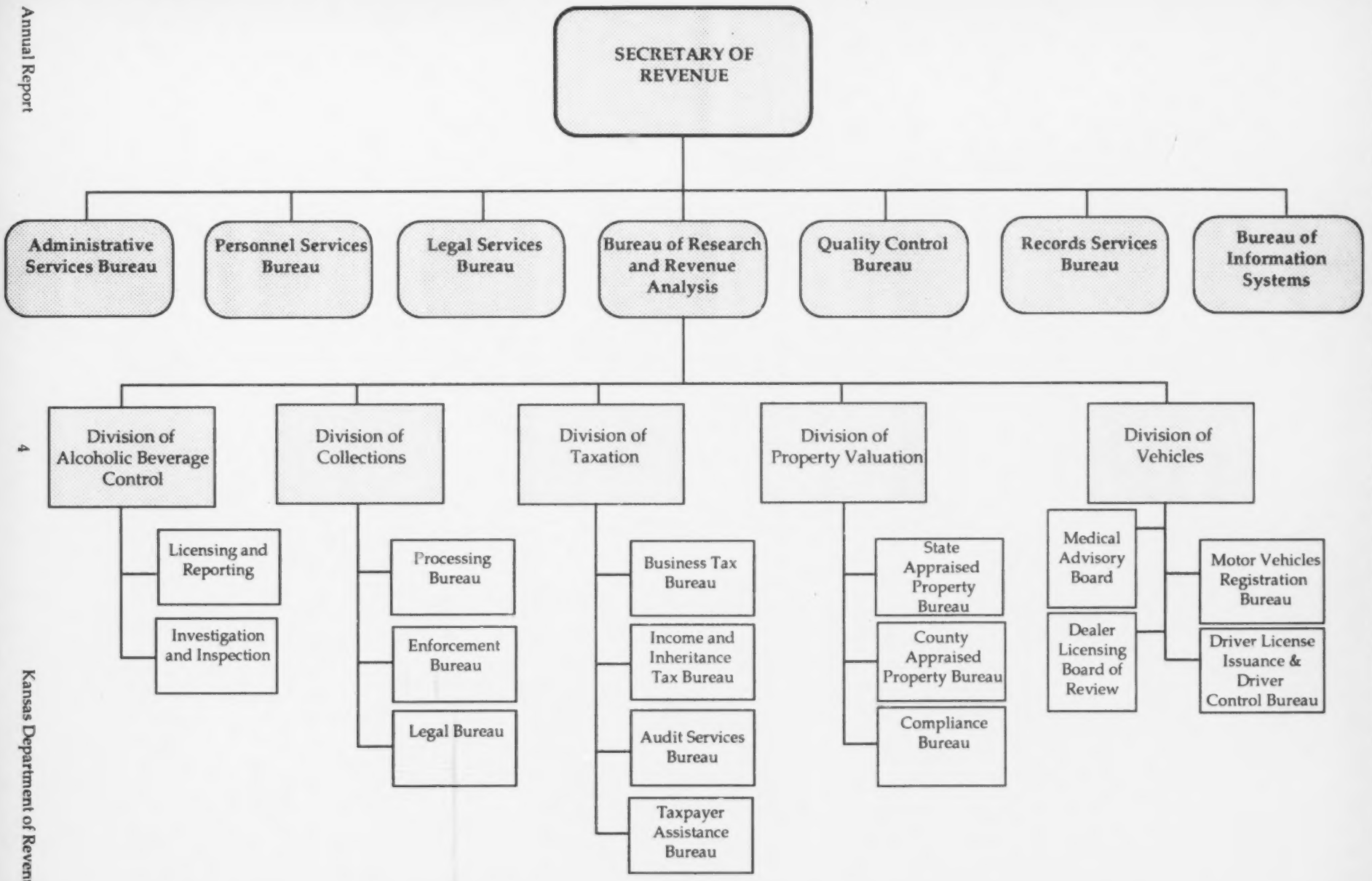
- Audit Services Bureau
- Business Tax Bureau
- Income and Inheritance Tax Bureau

Betty McBride, Director
Division of Vehicles

- Commercial Drivers License Bureau
- Driver License Issuance and Driver Control Bureau
- Motor Vehicles Registration Bureau

*Some officials changed *after* Fiscal Year 1993

Organizational Chart for Fiscal Year 1993



Selected Kansas Department of Revenue Telephone and FAX Numbers

Information - Department of Revenue	(913) 296- 3909
Secretary of Revenue	(913) 296- 3041
Division Directors:	
Alcoholic Beverage Control	(913) 296- 3946
Collections	(913) 296- 6121
Property Valuation	(913) 296- 2365
Taxation	(913) 296- 3044
Vehicles	(913) 296- 3601
For registration to remit taxes:	
Sales, Use, Excise, Withholding	(913) 296- 3168
For billing and billing inquiries:	
Taxpayer Assistance Bureau	(913) 296- 0222
For audit inquiries:	
Audit Services Bureau	(913) 296- 7719
For legal inquiries:	
Legal Services Bureau	(913) 296- 2381
For revenue collection inquiries:	
Research and Revenue Analysis	(913) 296- 3081

FAX Numbers:	
Secretary of Revenue	(913) 296- 7928
Alcoholic Beverage Control	(913) 296- 0922
Driver Control	(913) 296- 6851
Titles and Registration	(913) 296- 3852
Driver License: Kansas City Regional	(913) 287- 9323
Driver License: Topeka, Docking	(913) 296- 0691
Driver License: Topeka, Burlingame	(913) 266- 7382
Driver License: Wichita, Parklane	(316) 682- 8125
Driver License: Wichita, Meridian	(316) 942- 5281
Property Valuation Division	(913) 296- 2320
Motor Carrier Services	(913) 266- 0860
Motor Carrier Services Central Permit	(913) 266- 0854
Kansas City Audit Office	(913) 788- 3654
Wichita Audit Office	(316) 291- 2265
Kansas City Collection Offices	(913) 788- 3654
Wichita Collections Office	(316) 291- 2265

For information and assistance:	
Bingo Tax	(913) 296- 2406
Cigarette and Tobacco Products	(913) 296- 2406
Corporate Income Tax	(913) 296- 1711
Dealer Licensing	(913) 296- 3626
Driver Control	(913) 296- 3671
Driver License Examination	(913) 296- 3963
Driver License Examination, Burlingame	(913) 266- 7380
Environmental Assurance Fee	(913) 296- 2411
Fiduciary	(913) 296- 0729
Food Sales Tax Refund Unit	(913) 296- 2212
Homestead Tax Refund Unit	(913) 296- 2212
Individual Income Estimated Tax	(913) 296- 4066
Individual Income Tax	(913) 296- 3051
Inheritance Tax	(913) 296- 2488
Intangibles Tax	(913) 296- 0242
Liquor Enforcement Tax	(913) 296- 2406
Liquor Excise Tax	(913) 296- 2406
Mineral Taxes	(913) 296- 7713
Motor Carrier Central Permit	(913) 266- 2040
Motor Carrier Services	(913) 266- 2542
Motor Fuel Taxes	(913) 295- 2411
Sales and Use Tax	(913) 296- 2461
Sand Royalty	(913) 296- 2406
Tax Appeals, Board of	(913) 296- 2388
Tire Excise Tax	(913) 296- 2461
Transient Guest Tax	(913) 296- 2406
Vehicle Rental Excise Tax	(913) 296- 2406
Vehicle Titles and Registration	(913) 296- 3621
Water Protection Fee	(913) 296- 2461
Withholding Tax	(913) 296- 3057

Department Regional Offices Telephone Numbers:	
Kansas City Audit Office	(913) 788- 9742
Kansas City Collections Enforcement	(913) 788- 3453
Kansas City Taxpayer Assistance	(913) 788- 3445
Wichita Audit Office	(316) 291- 2200
Wichita Collections Office	(316) 291- 2212
Wichita Taxpayer Assistance	(316) 291- 2210

Office of the Secretary and Secretariat

The Chief Administrative Officer and Appointing Authority of the Department of Revenue is the Secretary of Revenue, who is appointed by and serves at the pleasure of the Governor. The Secretary's Office assists the Governor's and Legislature's staffs through policy development and economic forecasting. The Secretary of Revenue serves as the contact point for the Department in its interactions with local and county governments and their various entities. The Secretary is responsible for the management of the Department's five divisions: Taxation, Property Valuation, Vehicles, Alcoholic Beverage Control, and Collections.

Within the Secretariat are seven bureaus: Administrative Services, Personnel Services, Legal Services, Quality Control, Research and Revenue Analysis, Records Services, and Information Systems.

Administrative Services includes the accounting, budgeting, purchasing, inventory control, facilities management, outgoing mail, and storeroom functions of the Department. Personnel Services is responsible for labor relations and appeals, classification of employees, staffing, compensation, training, employee relations, personnel records, payroll, and benefits. Legal Services functions to affect tax compliance, interprets the law, conducts hearings, represents the Department and the State when necessary, and works with the Legislative Branch of the government.

The Quality Control Bureau is responsible for the end-processing of all tax and vehicle documents, including data entry, document tracking, error resolution, updating of computer master files, and the reconciliation of master files to the daily deposit and fund balances. Research and Revenue Analysis provides staff services in six major areas: revenue estimation; the effect of proposed legislation on the Department; project management; problem identification and analysis; providing written and oral information; and revenue distributions. Records Services receives and distributes all incoming mail, conducts initial edits of all tax returns and documents, deposits all taxes and fees received by the Department, files and retrieves all hard copies of documents, and microfilms documents on request. Information Systems is responsible for maintaining the Department's computer systems and programs, equipment, statewide minicomputer network, local microcomputer network, and telephone support to counties.

Comparison of Kansas and Selected States, Per Capita General Revenue and Expenditures, Fiscal Year 1991

State and Local General Revenue, Per Capita

	Inter-Gvrnmt: From Federal	Property Tax	General Sales Tax	Individ. Income Tax	Corporate Income Tax	All Other	Total
Colorado	$526	$690	$513	$434	$34	$1,311	$3,508
Iowa	$576	$686	$360	$482	$72	$1,265	$3,441
Kansas	$481	$691	$453	$353	$85	$1,199	$3,262
Missouri	$499	$377	$492	$397	$44	$914	$2,723
Nebraska	$537	$744	$454	$379	$51	$1,249	$3,414
Oklahoma	$524	$250	$480	$384	$43	$1,333	$3,014
Area Average	$524	$573	$459	$405	$55	$1,212	$3,227
U.S. Average	$611	$666	$497	$434	$88	$1,282	$3,578

State and Local General Expenditures, Per Capita

	Elem. and Secondary Education	Higher Education	Public Welfare	Health & Hospitals	Highways	All Other	Total
Colorado	$854	$401	$361	$237	$325	$1,240	$3,418
Iowa	$820	$450	$454	$369	$397	$934	$3,424
Kansas	$804	$391	$339	$282	$376	$1,008	$3,200
Missouri	$762	$239	$355	$241	$243	$824	$2,664
Nebraska	$890	$409	$390	$279	$343	$958	$3,269
Oklahoma	$731	$287	$384	$302	$291	$904	$2,899
Area Average	$810	$363	$381	$285	$329	$978	$3,146
U.S. Average	$865	$312	$504	$322	$258	$1,342	$3,603

Source: ACIR "Significant Features of Fiscal Federalism," 1993, Vol. 2, Tables 49, 70.

Comparison of Kansas and Selected States, Per Capita General Revenue and Expenditures, Percentage Distribution, Fiscal Year 1991

State and Local General Revenue, Percentage Distribution

	Inter-Govern-mental: Federal	Property Tax	General Sales Tax	Individ. Income Tax	Corporate Income Tax	All Other	Total
Colorado	15.0%	19.7%	14.6%	12.4%	1.0%	37.3%	100.0%
Iowa	16.7%	19.9%	10.5%	14.0%	2.1%	36.8%	100.0%
Kansas	14.7%	21.2%	13.9%	10.8%	2.6%	36.8%	100.0%
Missouri	18.3%	13.9%	18.1%	14.6%	1.6%	33.5%	100.0%
Nebraska	15.7%	21.8%	13.3%	11.1%	1.5%	36.6%	100.0%
Oklahoma	17.4%	8.3%	15.9%	12.7%	1.4%	44.3%	100.0%
Area	16.2%	17.8%	14.2%	12.5%	1.7%	37.6%	100.0%
U.S.	17.1%	18.6%	13.9%	12.1%	2.5%	35.8%	100.0%

State and Local General Expenditures, Percentage Distribution

	Elem. and Secondary Education	Higher Education	Public Welfare	Health & Hospitals	Highways	All Other	Total
Colorado	25.0%	11.7%	10.6%	6.9%	9.5%	36.3%	100.0%
Iowa	24.0%	13.2%	13.3%	10.8%	11.6%	27.1%	100.0%
Kansas	25.1%	12.2%	10.6%	8.8%	11.7%	31.6%	100.0%
Missouri	28.6%	9.0%	13.3%	9.1%	9.1%	30.9%	100.0%
Nebraska	27.2%	12.5%	11.9%	8.5%	10.5%	29.4%	100.0%
Oklahoma	25.2%	9.9%	13.2%	10.4%	10.0%	31.3%	100.0%
Area	25.8%	11.5%	12.1%	9.1%	10.5%	31.1%	100.0%
U.S.	24.0%	8.7%	14.0%	8.9%	7.1%	37.3%	100.0%

Source: ACIR "Significant Features of Fiscal Federalism," 1993, Vol. 2, Tables 48, 69.

Comparison of Kansas and Selected States, Personal Income

Per Capita Personal Income

	1988 (r)	1989 (r)	1990 (r)	1991 (r)	1992 (r)	1991-92 % change	Rank 1991	Rank 1992
Colorado	$16,696	$17,779	$18,832	$19,680	$20,648	4.9%	1	1
Iowa	$14,586	$15,862	$16,904	$17,385	$18,526	6.6%	5	5
Kansas	$15,822	$16,516	$17,788	$18,246	$19,348	6.0%	2	2
Missouri	$15,614	$16,591	$17,467	$18,212	$19,058	4.6%	3	3
Nebraska	$15,096	$16,041	$17,365	$18,041	$18,957	5.1%	4	4
Oklahoma	$13,437	$14,310	$15,172	$15,655	$16,452	5.1%	6	6
United States	$16,615	$17,696	$18,668	$19,169	$20,114	4.9%		

Per Capita Disposable Personal Income

	1988 (r)	1989 (r)	1990 (r)	1991 (r)	1992 (r)	1991-92 % change	Rank 1991	Rank 1992
Colorado	$14,733	$15,450	$16,244	$16,979	$17,846	5.1%	1	1
Iowa	$12,832	$13,779	$14,738	$15,088	$16,138	7.0%	5	5
Kansas	$13,878	$14,238	$15,406	$15,936	$16,988	6.6%	3	2
Missouri	$13,732	$14,441	$15,306	$16,096	$16,864	4.8%	2	3
Nebraska	$13,425	$14,270	$15,325	$15,936	$16,774	5.3%	4	4
Oklahoma	$11,992	$12,673	$13,345	$13,792	$14,572	5.7%	6	6
United States	$14,462	$15,297	$16,178	$16,712	$17,588	5.2%		

Disposable Personal Income as Percent of Personal Income

	1988	1989	1990	1991	1992
Colorado	88.2%	86.9%	86.3%	86.3%	86.4%
Iowa	88.0%	86.9%	87.2%	86.8%	87.1%
Kansas	87.7%	86.2%	86.6%	87.3%	87.8%
Missouri	87.9%	87.0%	87.6%	88.4%	88.5%
Nebraska	88.9%	89.0%	88.3%	88.3%	88.5%
Oklahoma	89.2%	88.6%	88.0%	88.1%	88.6%
United States	87.0%	86.4%	86.7%	87.2%	87.4%

(r) revised

Source: U. S. Dept of Commerce, Bureau of Economic Analysis, "Survey of Current Business," Vol. 73, No. 9, September, 1993, Table 1, p. 74 and Table 2, p. 75.

Comparison of Kansas and Selected States, Individual Income Tax

Individual Income Taxes: Rates, Exemptions and Standard Deductions, Tax Year 1992

	Tax Rates	Taxable Income Brackets		Personal Exemptions			Standard Deduction			Federal Income Tax
					Married				Married	
	Range	Under	Over	Single	Joint	Dependents	Percent	Single	Joint	Deduction
Colorado	-	-	-	5% of federal taxable income			-	-	-	-
Iowa	0.4%-9.98%	$1,060	$47,700	$20	$40	$15	-	$1,310	$3,220	Y
Kansas	4.4%-7.75%	$20,000	$30,000	$2,000	$4,000	$2,000	-	$3,000	$5,000	N
Missouri	1.5%-6.0%	$1,000	$9,000	$1,200	$2,400	$400	-	same as federal		Y
Nebraska	2.37%-6.92%	$1,800	$27,000	$1,360	$2,720	$1,360	-	same as federal		N
Oklahoma	0.5%-7.0%	$1,000	$9,950	$1,000	$2,000	$1,000	15%	$2,000	$2,000	Y

Iowa: Tax may not reduce after-tax taxpayer income below $7,500 (single) or $11,500 (others). Only standard deduction limitation: allowable amounts may not exceed the amount of income remaining after federal deduction. Tax credit per dependent; credit of $20 for filers age 65 or older and for blind. Standard deductions and brackets indexed for inflation. Exemption is a tax credit. Voters can approve school district income surtax.

Kansas: Child care credit of 25% of federal credit. Rates and brackets apply to single persons. For married filing joint, the brackets range from 3.5% under $30,000 to 6.45% over $60,000.

Missouri: For taxpayers itemizing deductions, Social Security taxes are deductible. Local income tax.

Nebraska: Personal exemptions indexed for inflation. Taxable income brackets vary by filing status.

Oklahoma: Rates and brackets apply to single persons not deducting federal income tax. For individuals deducting tax, rates range from 0.5% of first $1,000 to 10% on income over $16,000 (single rate).

Source: ACIR, "Significant Features of Fiscal Federalism," 1993, Vol. 1, Table 18.

Comparison of Kansas and Selected States, Individual Income Tax Itemized Deductions

Individual Income Taxes: Itemized Deductions, Tax Year 1992
(Y=Deductible; N=Nondeductible)

	Federal Social Security Tax	Real Property Tax	Personal Property Tax	State General Sales Tax	Local General Sales Tax	State Income Tax	Local Income Tax	Medical Expense	Mortgage Interest	Other Interest	Charitable Cntrbtns	Casualty Losses
Colorado	-	-	State income tax based on federal taxable income					-	-	-	-	-
Iowa	N	Y	Y	N	N	N	N	Y	Y	N	Y	Y
Kansas	N	Y	Y	N	N	N	N	Y	Y	Y	Y	Y
Missouri	Y	Y	Y	N	N	N	Y	Y	Y	Y	Y	Y
Nebraska	N	Y	Y	N	N	N	N	Y	Y	Y	Y	Y
Oklahoma	N	Y	Y	N	N	Y	Y	Y	Y	N	Y	Y

Colorado: Deductions same as federal, except Colorado income tax is not deductible. Addback is smaller of two methods.

Iowa: Deductions same as federal, except Iowa income tax is not deductible, but other states' taxes are. There are additional deductions.

Kansas: Deductions same as federal, except Kansas income tax is not deductible.

Missouri: May deduct Social Security, railroad retirement and self-employment tax only if taxpayer itemizes. All taxpayers may deduct federal liability. Local income tax is deductible only when itemizing.

Nebraska: Taxpayers itemizing on federal return may subtract from federal AGI the greater of either the standard deduction or all of federal itemized deductions, except for the amount deducted on the federal return for state or local income taxes paid.

Oklahoma: Deductions same as federal. Two schedules available: one with federal deductions, one without. Taxpayers may choose method with least amount of tax to be paid. Federal tax liability may be deducted for taxpayers using appropriate rate schedule.

Source: ACIR, "Significant Features of Fiscal Federalism," 1992, Vol. 1, Table 21.

Comparison of Kansas and Selected States, Certain State Sales Tax Exemptions

State Sales Tax: Rates and Selected Exemptions, November 1991
("X" = Exempted)

	State Sales Tax Rate	Food (1)	Prescription Drugs	Consumer Electric and Gas Utilities	Clothing	Telecommunication Services	Custom Computer Programs	Repair Charges	Installation Services (2)	Contractors (3&4)	Sale of Materials to: Manufacturers, Producers, Processors (5)	Repairers(3)
Colorado	3.000%	X	X	X				X	X		X	
Iowa	5.000%	X	X				X		X		X	X
Kansas	4.900%		X	X			X				X	
Missouri	4.225%		X	X			X	X	X		X	
Nebraska	5.000%	X	X					X	X		X	
Oklahoma	4.500%		X	X			X	X	X		X	

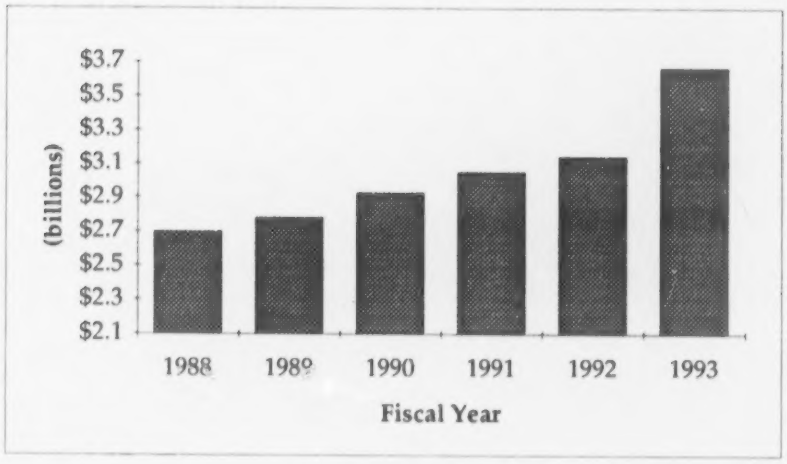
(1) Food: Exemption usually only for home consumption sales. Kansas has a food sales tax refund program.
(2) Installation Service: Charges incidental to sale are usually taxable.
(3) Contractors and Repairers: If sale to contractor is exempt, resale is taxable and vice versa.
(4) If contractor is made a government agent and title passes directly from seller to U.S., sale is exempt.
(5) In Colorado, Iowa, Kansas, Missouri, Nebraska: If producing tangible personalty for sale if an ingredient or component part of property manufactured.
In Colorado, Kansas, Oklahoma: Exempt if sales to business in enterprise zone.
In Oklahoma: Exemption applies to materials for new or expanded manufacturing facility costing over $5 million and adding at least 100 new full-time jobs.

Colorado: Repair Charges and Installation Services: exempt when billed separately for materials; books must show receipts separately for sales and services. Consumer electric and gas utilities are exempt for residential use and taxable for commercial use. See also footnotes.
Iowa: Repairers: if sale to contactor or repairer is exempt, resale is taxable and vice versa. See also footnotes.
Kansas: Local tax imposed on sales of natural gas, electricity, heat and water delivered through mains, lines, pipes. See also footnotes.
Missouri: Repair Charges and Installation Services: exempt when billed separately for materials; books must show receipts separately for sales and services. See also footnotes.
Nebraska: Installation Services exempt when billed separately from materials. See also footnotes.
Oklahoma: Cities and counties are not prohibited from levying and collecting taxes on the sale of natural gas and electricity. Installation Service: Exempt when billed separately. See also footnotes.

Source: ACIR, "Significant Features of Fiscal Federalism," 1993, Vol. 1, Table 29.

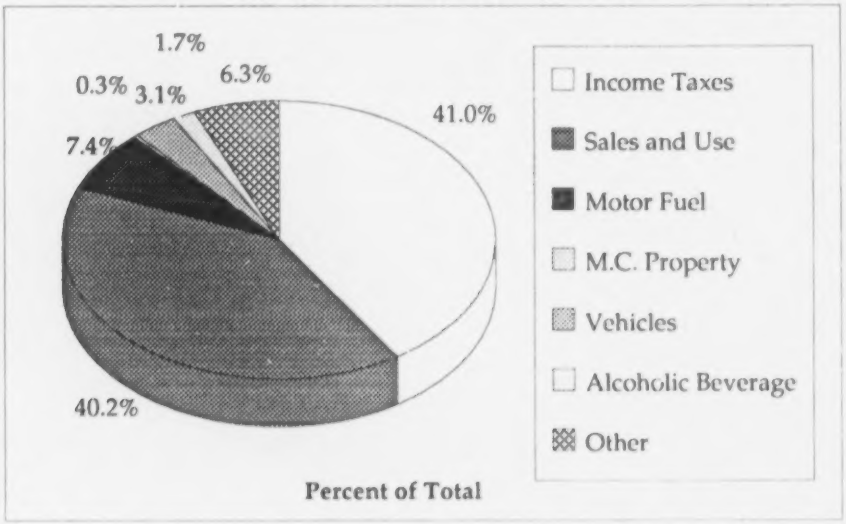
Total Department of Revenue Collections before Refunds

The increase in Fiscal Year 1993 gross collections is a result of Fiscal Year 1993 changes in tax rates for individual and corporatation income and sales taxes.



Fiscal Year	Total Collections	Percent Change
1988	$2,694,065,313	13.4%
1989	$2,776,638,696	3.1%
1990	$2,924,621,421	5.3%
1991	$3,048,270,361	4.2%
1992	$3,143,648,727	3.1%
1993	$3,660,022,564	16.4%

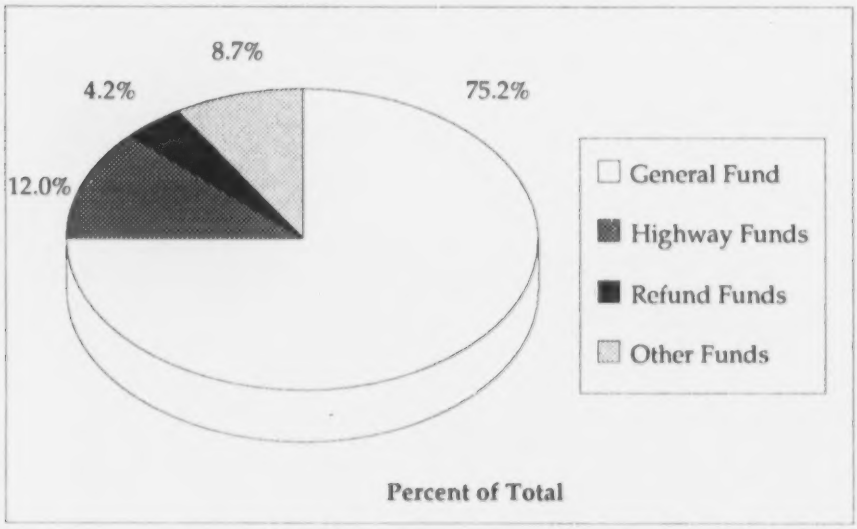
Total Department of Revenue Collections by Source



Source	Fiscal Year 1992	Fiscal Year 1993	Percent Change	1993 Percent Total
Income and Privilege Taxes	$1,276,930,373	$1,499,080,639	17.4%	41.0%
Sales and Use Taxes	$1,214,039,056	$1,472,304,853	21.3%	40.2%
Motor Fuel Taxes	$257,385,346	$271,709,823	5.6%	7.4%
Property Taxes: Motor Carrier	$10,024,642	$9,985,740	-0.4%	0.3%
Division of Vehicles	$112,436,444	$114,280,372	1.6%	3.1%
Alcoholic Beverage Control	$58,073,564	$60,451,192	4.1%	1.7%
Other Taxes and Fees	$214,759,302	$232,209,945	8.1%	6.3%
Total	$3,143,648,727	$3,660,022,564	16.4%	100.0%

Income taxes include individual, corporate and financial institution. Other taxes and fees include: transient guest; cigarette; tobacco; controlled substances; inheritance; minerals; gas, oil and sand royalties; car line; bonds; licenses; and fees.

Total Department of Revenue Collections by Distribution to Fund



Fund	Fiscal Year 1992	Fiscal Year 1993	Percent Change	FY 1993 Percent Total
State General Fund	$2,277,130,674	$2,752,574,393	20.9%	75.2%
All Highway Funds	$413,537,113	$438,520,180	6.0%	12.0%
All Refund Funds	$161,055,974	$152,324,017	-5.4%	4.2%
Other Funds	$291,924,965	$316,603,974	8.5%	8.7%
Total	$3,143,648,726	$3,660,022,564	16.4%	100.0%

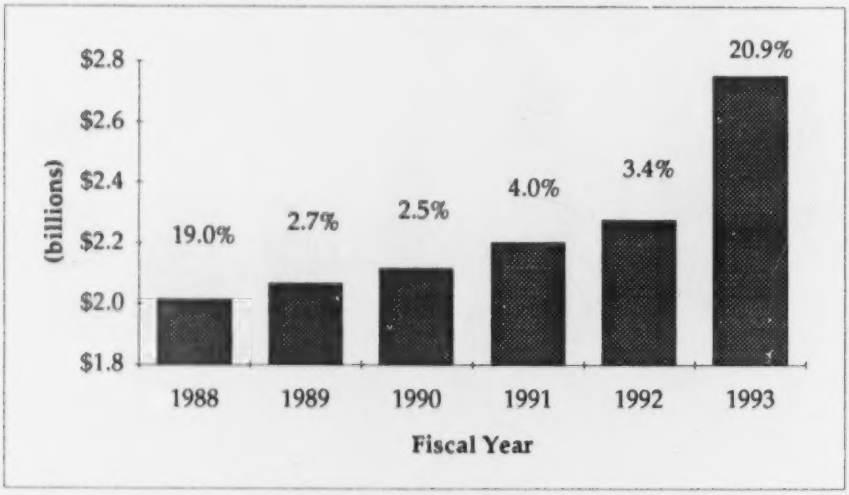
Other Funds include: local transient guest; various vehicle and driver license funds; county mineral production funds; various local alcohol funds; sand royalty fund; etc.

State General Fund Total Collections and by Source

Collections by Department of Revenue

The increased collections to the State General Fund for Fiscal Year 1993 were the result of statutory tax- rate increases to be used for public school funding and requirement of estimated payments for the privilege tax.

Total Departmental Collections to State General Fund and Percent Increase



General Fund Collections by Source

Source	Fiscal Year 1992	Fiscal Year 1993	Percent Change
Motor Carrier Property Tax *	$9,972,241	$9,845,871	-1.3%
Individual Income Tax	$938,320,183	$1,144,201,756	21.9%
Corporate Income	$169,118,247	$169,118,153	0.0%
Privilege	$25,171,311	$49,504,048	96.7%
Inheritance Tax	$52,539,967	$56,741,511	8.0%
Sales Tax	$801,200,277	$1,014,515,192	26.6%
Use Tax	$100,615,914	$116,134,402	15.4%
Alcoholic Beverage Taxes, Fees, Fines	$44,339,166	$45,644,487	2.9%
Cigarette/Tobacco Tax	$55,548,887	$53,484,603	-3.7%
Mineral Tax	$79,020,854	$91,772,248	16.1%
Other **	$1,283,627	$1,612,122	25.6%
Total	$2,277,130,674	$2,752,574,393	20.9%

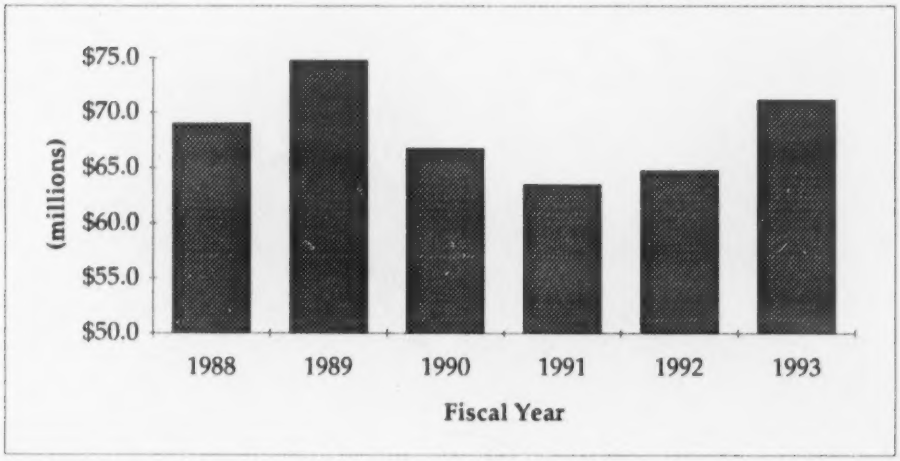
* Like amount is transferred to Special County/City Highway Fund.

** Other includes: bingo; controlled substances; gas, oil and mineral royalties; car line; bonds; licences; and fees.

Department of Revenue Operating Expenditures

Operating Expenditures by Fiscal Year

The increase in Fiscal Year 1993 expenses is primarily a result of the cost for new Kansas vehicle license plates, to be issued beginning January 1, 1994, for computer equipment furnished to county treasurers for the issuance of driver licenses and for optical imaging equipment for the Department's Driver Control Bureau.



Operating Expenditures by Fund

Fiscal Year	State General	Vehicle Operating	Other Funds	Total	Percent Change
1988	$24,468,591	$25,629,779	$18,879,024	$68,977,394	11.9%
1989	$26,280,259	$22,715,754	$25,794,043	$74,790,056	8.4%
1990	$28,324,818	$23,468,460	$14,964,437	$66,757,715	-10.7%
1991	$26,675,963	$23,294,263	$13,515,861	$63,486,087	-4.9%
1992	$26,330,078	$24,751,099	$13,619,388	$64,700,565	1.9%
1993	$27,052,521	$30,641,820	$13,493,353	$71,187,694	10.0%

Department of Revenue Operating Expenditures

The Fiscal Year 1993 increase for the Division of Motor Vehicles is the result of the increased commodity cost for issuance of vehicle license plates and the capital outlay costs of computer equipment for county treasurers and optical imaging equipment for the Driver Control Bureau.

Operating Expenditures by Program

	Fiscal Year 1992	Fiscal Year 1993	Percent Change
Administrative Services	$20,827,626	$20,856,624	0.1%
Alcoholic Beverage Control	$2,216,748	$2,195,662	-1.0%
Collections	$3,300,522	$3,066,382	-7.1%
Taxation	$12,035,710	$12,420,230	3.2%
Property Valuation	$6,579,248	$7,008,514	6.5%
Motor Vehicles	$12,977,239	$18,441,458	42.1%
Aid to Local Units	$6,763,472	$7,198,824	6.4%
Total Operating Expenditures	$64,700,565	$71,187,694	10.0%

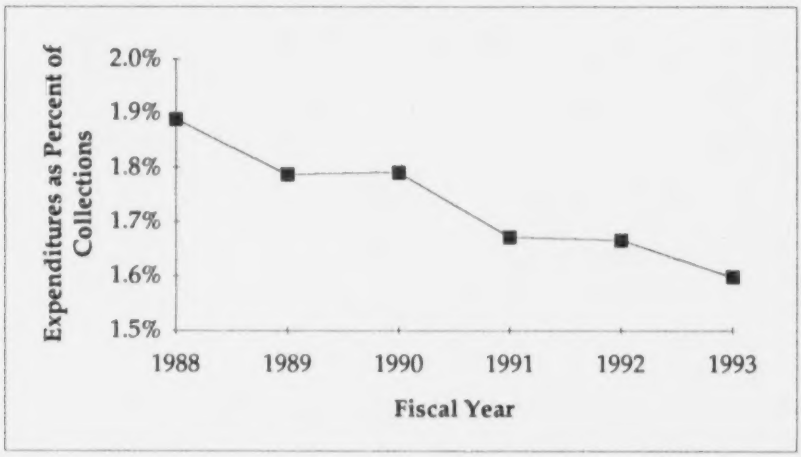
Operating Expenditures by Major Object

	Fiscal Year 1992	Fiscal Year 1993	Percent Change
Salaries and Wages	$35,388,364	$36,499,236	3.1%
Contractual Services	$12,967,859	$13,241,562	2.1%
Commodities	$2,594,749	$6,083,605	134.5%
Capital Outlay	$1,439,700	$2,664,551	85.1%
Aid to Local Units	$9,763,472	$10,198,824	4.5%
Other Assistance, Grants & Benefits	$2,546,421	$2,499,916	-1.8%
Total Operating Expenditures	$64,700,565	$71,187,694	10.0%

Department of Revenue Operating Expenses and Total Collections

Excluding the two flow-through expense categories of Aid to Local Units and Other Assistance, Grants and Benefits, Department operating expenses have declined slowly from 1.9% for Fiscal Year 1988 to 1.6% for Fiscal Year 1993.

Operating Expenses as a Percent of Total Collections



Fiscal Year	Operating Expenses *	Total Collections	Expenditures as Percent of Collections
1988	$50,876,115	$2,694,065,313	1.9%
1989	$49,597,995	$2,776,638,696	1.8%
1990	$52,372,096	$2,924,621,421	1.8%
1991	$50,968,906	$3,048,270,361	1.7%
1992	$52,390,672	$3,143,648,727	1.7%
1993	$58,488,954	$3,660,022,564	1.6%

* Not including Aid to Local Units and Other Assistance, Grants and Benefits.

Division of Taxation

The Division of Taxation is responsible for the administration and enforcement of virtually all Kansas taxes: individual income; corporate income; privilege; inheritance; retail sales and use; minerals; motor fuel; liquor excise; liquor enforcement; and the excise taxes on cigarettes, tobacco, bingo, tires, controlled substances, water, and vehicle rental. In addition, the Division administers the local sales and transient guest taxes enacted by other units of Kansas government. The Director of Taxation is responsible for administrative appeals, available to taxpayers, and serves as hearing officer for formal hearings. The Division is administered by the Director of Taxation and is divided into four major bureaus: Business Tax; Income and Inheritance Tax; Audit Services; and Taxpayer Assistance.

The Business Tax Bureau administers and implements procedures that affect Department taxes, except those handled by the Individual Income and Inheritance Tax Bureau, through the registration of businesses, account examination and office audits; technical assistance and advice to taxpayers, tax practitioners and governmental officials; and issuance of exemption certificates.

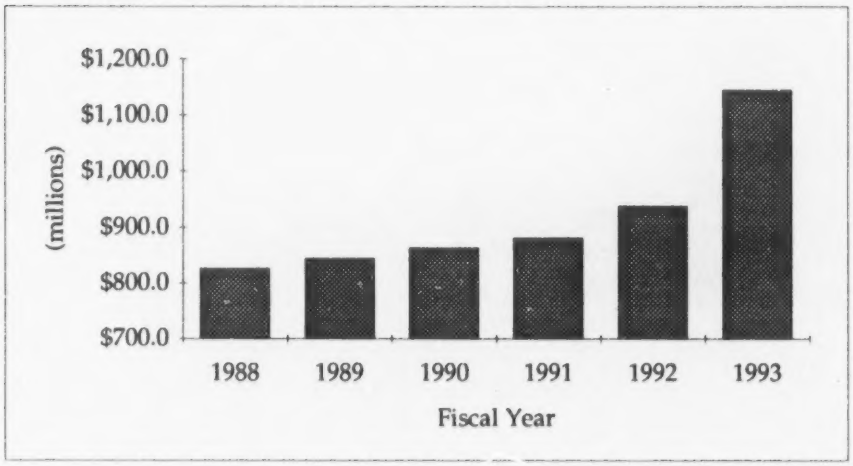
The Income and Inheritance Tax Bureau administers the State inheritance tax, individual and estimated income taxes, private car company taxes, and homestead and food sales refunds, all through verification of information on returns, correspondence, desk audits, adjustments, and cooperation with the federal Internal Revenue Service.

The Audit Services Bureau conducts all field audits of the taxes and fees administered by the Department. The Bureau's responsibility is to affect a high level of voluntary compliance with Kansas tax law and to determine tax liability, through examination of taxpayers' books, records, and business transactions.

The Taxpayer Assistance Bureau is responsible for answering general information and consolidated bill inquiries from taxpayers, mostly by telephone; providing direct assistance to taxpayers; and the design, coordination, printing, and distribution of tax forms.

Individual Income Tax Amount to the State General Fund after Refunds

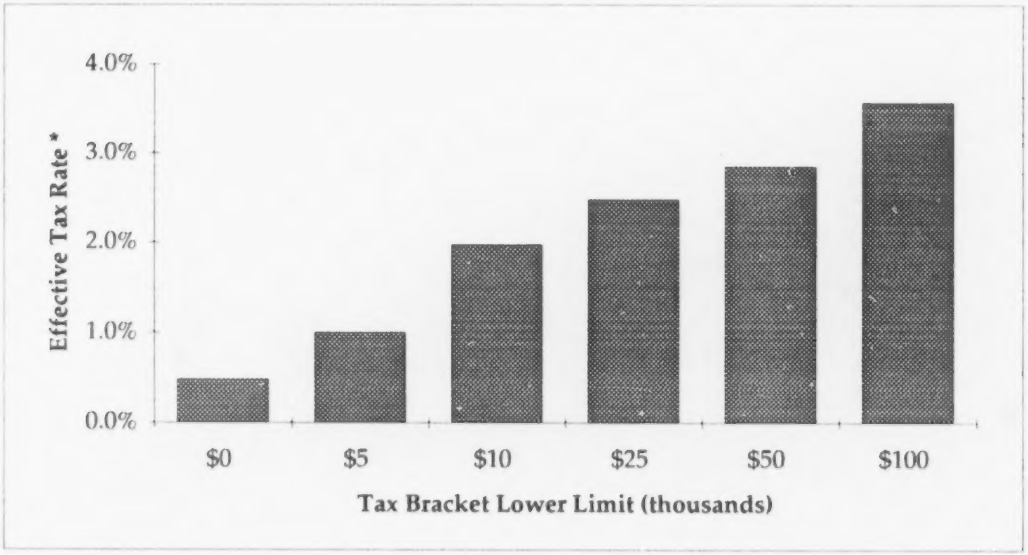
The increase for Fiscal Year 1988 over the prior year was a result of federal tax reform. The increase for Fiscal Year 1993 is a result of the increase in tax rates for public school funding. Kansas individual income tax rates by income brackets and filing status can be found on the Tax Rates table in this Annual Report.



Fiscal Year	Amount Collected	Percent Change
1988	$826,261,310	30.2%
1989	$844,391,415	2.2%
1990	$862,567,272	2.2%
1991	$880,342,769	2.1%
1992	$938,320,183	6.6%
1993	$1,144,201,756	21.9%

Kansas Individual Income Tax by Adjusted Gross Income Bracket

Resident Taxpayers, Tax Year 1991



Effective Tax Rate on Adjusted Gross Income *	Adjusted Gross Income Brackets	Number of Returns	Adjusted Gross Income	Tax Liability After All Credits
	No AGI -	21,583		
0.48%	$0 - $5,000	146,178	$377,629,249	$1,801,995
1.00%	$5,000 - $10,000	129,336	$961,272,876	$9,589,804
1.97%	$10,000 - $25,000	292,599	$4,949,034,959	$97,463,241
2.48%	$25,000 - $50,000	274,455	$9,878,725,590	$244,573,981
2.85%	$50,000 - $100,000	130,443	$8,518,084,783	$242,620,847
3.57%	$100,000 - Over	24,772	$5,278,046,138	$188,529,389
2.62%	Total	1,019,366	$29,962,793,595	$784,579,256

* Effective rate is the liability divided by the adjusted gross income.

Individual Income Tax for Tax Year 1991 by County

Resident Taxpayers Only

County		Number Returns	Kansas Adjusted Gross Income	K.A.G.I. per Return Average	Rank	Tax Year Liability	Percent of Total Liability	Per Return Average Tax Liability	Rank	Per Capita * Average Tax Liability	Rank
Allen	AL	5,701	$121,137,029	$21,248	83	$2,943,355	0.4%	$516.29	86	$201.08	90
Anderson	AN	3,301	$66,672,114	$20,198	97	$1,562,714	0.2%	$473.41	100	$200.27	91
Atchison	AT	6,540	$153,296,474	$23,440	49	$3,722,977	0.5%	$569.26	66	$219.88	80
Barber	BA	2,530	$56,002,080	$22,135	70	$1,423,689	0.2%	$562.72	68	$242.37	63
Barton	BT	12,905	$320,185,555	$24,811	32	$8,687,601	1.1%	$673.20	28	$295.68	25
Bourbon	BB	5,639	$126,360,230	$22,408	67	$3,028,092	0.4%	$536.99	80	$202.33	89
Brown	BR	4,339	$90,519,292	$20,862	91	$2,166,002	0.3%	$499.19	89	$194.64	95
Butler	BU	19,976	$602,243,082	$30,148	6	$16,738,851	2.1%	$837.95	8	$330.94	13
Chase	CS	1,258	$24,619,196	$19,570	103	$569,613	0.1%	$452.79	103	$188.55	98
Chautauqua	CQ	1,507	$30,841,633	$20,466	94	$723,341	0.1%	$479.99	97	$164.13	102
Cherokee	CK	7,552	$159,427,633	$21,111	87	$2,948,066	0.4%	$390.37	104	$137.93	104
Cheyenne	CN	1,485	$31,565,780	$21,256	82	$796,956	0.1%	$536.67	81	$245.75	57
Clark	CA	1,047	$24,658,138	$23,551	44	$627,584	0.1%	$599.41	54	$259.55	48
Clay	CY	3,771	$79,628,532	$21,116	86	$1,966,138	0.3%	$521.38	84	$214.69	84
Cloud	CD	4,598	$96,936,342	$21,082	88	$2,384,431	0.3%	$518.58	85	$216.31	83
Coffey	CF	3,455	$84,571,360	$24,478	34	$2,209,987	0.3%	$639.65	38	$262.97	43
Comanche	CM	1,068	$22,958,012	$21,496	77	$583,948	0.1%	$546.77	73	$252.46	55
Cowley	CL	14,325	$364,790,398	$25,465	28	$9,648,230	1.2%	$673.52	27	$261.36	46
Crawford	CR	13,816	$317,815,165	$23,003	59	$8,113,335	1.0%	$587.24	58	$228.11	74
Decatur	DC	1,780	$37,092,982	$20,839	92	$917,700	0.1%	$515.56	87	$228.23	72
Dickinson	DK	8,045	$182,582,090	$22,695	63	$4,582,199	0.6%	$569.57	65	$241.70	64
Doniphan	DP	3,074	$66,071,975	$21,494	78	$1,120,197	0.1%	$364.41	105	$137.72	105
Douglas	DG	30,719	$855,472,187	$27,848	12	$23,585,969	3.0%	$767.80	13	$288.34	27
Edwards	ED	1,674	$39,419,149	$23,548	45	$1,075,128	0.1%	$642.25	36	$283.90	28
Elk	EK	1,211	$25,912,674	$21,398	80	$652,040	0.1%	$538.43	79	$195.98	93
Ellis	EL	11,187	$273,662,433	$24,463	35	$7,360,199	0.9%	$657.92	32	$283.04	29
Ellsworth	EW	2,787	$59,458,457	$21,334	81	$1,504,983	0.2%	$540.00	76	$228.51	71
Finney	FI	13,967	$366,304,234	$26,226	22	$9,903,572	1.3%	$709.07	21	$299.47	23
Ford	FO	11,713	$298,731,088	$25,504	27	$8,046,290	1.0%	$686.95	24	$292.99	26
Franklin	FR	8,773	$207,026,718	$23,598	42	$5,017,909	0.6%	$571.97	64	$228.15	73
Geary	GE	7,382	$170,899,335	$23,151	57	$4,358,388	0.6%	$590.41	57	$143.12	103
Gove	GO	1,604	$32,839,457	$20,473	93	$841,337	0.1%	$524.52	83	$260.40	47
Graham	GH	1,411	$31,755,491	$22,506	66	$816,948	0.1%	$578.99	61	$230.58	69
Grant	GT	2,976	$86,292,968	$28,996	10	$2,458,625	0.3%	$826.15	10	$343.43	11
Gray	GY	2,453	$61,639,862	$25,128	31	$1,670,051	0.2%	$680.82	25	$309.50	19
Greeley	GL	711	$19,357,798	$27,226	13	$550,875	0.1%	$774.79	12	$310.53	18
Greenwood	GW	3,085	$68,056,241	$22,060	72	$1,723,648	0.2%	$558.72	70	$219.66	81
Hamilton	HM	1,103	$28,019,143	$25,403	30	$806,409	0.1%	$731.11	16	$337.69	12
Harper	HP	3,029	$70,056,464	$23,129	58	$1,848,388	0.2%	$610.23	49	$259.46	50
Harvey	HV	12,949	$345,906,572	$26,713	15	$9,241,068	1.2%	$713.65	20	$297.83	24
Haskell	HS	1,634	$51,517,455	$31,528	3	$1,585,504	0.2%	$970.32	2	$408.00	5
Hodgeman	HG	912	$21,329,663	$23,388	52	$562,322	0.1%	$616.58	47	$258.30	53
Jackson	JA	4,865	$111,712,245	$22,962	61	$2,801,031	0.4%	$575.75	63	$243.04	61
Jefferson	JF	6,607	$172,000,392	$26,033	24	$4,388,347	0.6%	$664.20	30	$275.91	33
Jewell	JW	1,854	$37,000,958	$19,957	99	$891,939	0.1%	$481.09	96	$209.82	85
Johnson	JO	166,960	$7,355,796,828	$44,057	1	$176,490,373	22.5%	$1,057.08	1	$497.08	1
Kearny	KE	1,626	$46,188,252	$28,406	11	$1,319,711	0.2%	$811.63	11	$327.72	15
Kingman	KM	3,678	$86,478,736	$23,512	46	$2,273,806	0.3%	$618.22	46	$274.22	35
Kiowa	KW	1,609	$38,251,828	$23,774	40	$1,023,948	0.1%	$636.39	39	$279.77	31
Labette	LB	9,050	$211,199,782	$23,337	54	$5,445,404	0.7%	$601.70	53	$229.83	70
Lane	LE	1,229	$36,676,680	$29,843	7	$1,096,724	0.1%	$892.37	6	$461.78	2
Leavenworth	LV	18,983	$511,671,447	$26,954	14	$12,535,310	1.6%	$660.34	31	$194.74	94
Lincoln	LC	1,606	$31,738,267	$19,762	101	$763,159	0.1%	$475.19	99	$208.91	86
Linn	LN	3,257	$69,205,896	$21,248	84	$1,584,910	0.2%	$486.62	93	$192.02	96
Logan	LG	1,473	$31,640,767	$21,480	79	$810,824	0.1%	$550.46	72	$263.17	42
Lyon	LY	13,682	$338,997,542	$24,777	33	$9,000,639	1.1%	$657.85	33	$259.15	51
Marion	MN	5,243	$115,356,895	$22,002	75	$2,827,504	0.4%	$539.29	77	$219.39	82

Individual Income Tax for Tax Year 1991 by County

Resident Taxpayers Only

County		Number Returns	Kansas Adjusted Gross Income	K.A.G.I. per Return Average	Rank	Tax Year Liability	Percent of Total Liability	Per Return Average Tax Liability	Rank	Per Capita * Average Tax Liability	Rank
Marshall	MS	4,963	$109,390,865	$22,041	73	$2,783,638	0.4%	$560.88	69	$237.82	66
McPherson	MP	11,697	$309,021,234	$26,419	19	$8,287,731	1.1%	$708.53	22	$303.94	20
Meade	ME	1,817	$43,899,138	$24,160	38	$1,150,875	0.1%	$633.39	42	$270.99	37
Miami	MI	9,301	$246,144,143	$26,464	18	$5,955,812	0.8%	$640.34	37	$253.81	54
Mitchell	MC	3,455	$75,070,319	$21,728	76	$1,884,196	0.2%	$545.35	74	$261.58	45
Montgomery	MG	14,525	$345,088,997	$23,758	41	$8,621,718	1.1%	$593.58	55	$222.12	77
Morris	MR	2,582	$54,716,689	$21,192	85	$1,363,821	0.2%	$528.20	82	$220.04	79
Morton	MT	1,464	$43,555,217	$29,751	8	$1,248,693	0.2%	$852.93	7	$358.82	9
Nemaha	NM	4,645	$105,103,364	$22,627	64	$2,710,802	0.3%	$583.60	60	$259.51	49
Neosho	NO	6,974	$155,218,824	$22,257	69	$3,851,094	0.5%	$552.21	71	$226.07	75
Ness	NS	1,898	$45,694,772	$24,075	39	$1,221,440	0.2%	$643.54	35	$302.86	22
Norton	NT	2,475	$57,894,588	$23,392	51	$1,560,012	0.2%	$630.31	43	$262.32	44
Osage	OS	6,346	$148,249,867	$23,361	53	$3,705,297	0.5%	$583.88	59	$243.00	62
Osborne	OB	2,102	$41,686,794	$19,832	100	$1,012,577	0.1%	$481.72	95	$208.05	87
Ottawa	OT	2,457	$54,101,406	$22,019	74	$1,338,489	0.2%	$544.77	75	$237.57	67
Pawnee	PN	3,350	$78,424,269	$23,410	50	$2,131,472	0.3%	$636.26	40	$282.13	30
Phillips	PL	2,901	$66,457,161	$22,908	62	$1,747,033	0.2%	$602.22	52	$265.10	40
Pottawatomie	PT	6,403	$155,815,791	$24,335	37	$3,940,710	0.5%	$615.45	48	$244.34	59
Pratt	PR	4,322	$111,104,783	$25,707	25	$3,102,464	0.4%	$717.83	19	$319.78	16
Rawlins	RA	1,521	$31,811,942	$20,915	89	$818,976	0.1%	$538.45	78	$240.59	65
Reno	RN	25,337	$643,646,966	$25,403	29	$17,175,948	2.2%	$677.90	26	$275.30	34
Republic	RP	2,876	$58,207,806	$20,239	96	$1,427,724	0.2%	$496.43	91	$220.26	78
Rice	RC	4,262	$100,489,629	$23,578	43	$2,600,154	0.3%	$610.08	50	$245.07	58
Riley	RL	16,621	$435,095,545	$26,177	23	$12,000,744	1.5%	$722.02	18	$178.74	100
Rooks	RO	2,586	$58,227,918	$22,517	65	$1,468,818	0.2%	$567.99	67	$243.22	60
Rush	RH	1,808	$36,688,405	$20,292	95	$910,898	0.1%	$503.82	88	$237.09	68
Russell	RS	3,616	$80,628,651	$22,298	68	$2,139,520	0.3%	$591.68	56	$273.07	36
Saline	SA	23,269	$619,632,210	$26,629	17	$17,393,762	2.2%	$747.51	15	$352.81	10
Scott	SC	2,395	$63,073,263	$26,335	21	$1,739,724	0.2%	$726.40	17	$328.93	14
Sedgwick	SG	170,608	$5,584,195,492	$32,731	2	$165,462,373	21.1%	$969.84	3	$409.90	4
Seward	SW	7,787	$200,044,977	$25,690	26	$5,241,422	0.7%	$673.10	29	$279.65	32
Shawnee	SN	71,022	$2,060,505,970	$29,012	9	$59,045,253	7.5%	$831.37	9	$366.80	8
Sheridan	SD	1,413	$33,169,053	$23,474	47	$924,586	0.1%	$654.34	34	$303.84	21
Sherman	SH	3,247	$71,648,664	$22,066	71	$1,876,627	0.2%	$577.96	62	$270.95	38
Smith	SM	2,369	$46,541,177	$19,646	102	$1,145,872	0.1%	$483.69	94	$225.65	76
Stafford	SF	2,186	$51,281,025	$23,459	48	$1,385,894	0.2%	$633.99	41	$258.32	52
Stanton	ST	1,122	$34,262,393	$30,537	5	$1,037,508	0.1%	$924.70	5	$444.71	3
Stevens	SV	2,099	$66,094,063	$31,488	4	$1,989,753	0.3%	$947.95	4	$394.17	6
Sumner	SU	9,804	$258,226,034	$26,339	20	$6,809,967	0.9%	$694.61	23	$263.53	41
Thomas	TH	3,638	$84,515,131	$23,231	56	$2,214,562	0.3%	$608.73	51	$268.17	39
Trego	TR	1,586	$31,751,189	$20,020	98	$758,277	0.1%	$478.11	98	$205.27	88
Wabaunsee	WB	2,625	$64,008,573	$24,384	36	$1,630,350	0.2%	$621.09	44	$246.91	56
Wallace	WA	929	$21,369,109	$23,002	60	$576,383	0.1%	$620.43	45	$316.52	17
Washington	WS	3,083	$59,317,343	$19,240	105	$1,405,427	0.2%	$455.86	102	$198.70	92
Wichita	WH	1,399	$37,328,074	$26,682	16	$1,047,762	0.1%	$748.94	14	$379.90	7
Wilson	WL	3,942	$82,363,933	$20,894	90	$1,963,540	0.3%	$498.11	90	$190.84	97
Woodson	WO	1,463	$28,482,554	$19,469	104	$675,706	0.1%	$461.86	101	$164.17	101
Wyandotte	WY	60,362	$1,405,999,289	$23,293	55	$29,765,564	3.8%	$493.12	92	$183.75	99
Kansas Residents		1,019,366	$29,962,793,595	$29,394		$784,579,256	100.0%	$769.67		$316.67	
Non-Residents		173,422	$11,427,123,253	$65,892		$87,403,288		$503.99			
All Taxpayers		1,192,788	$41,389,916,848	$34,700		$871,982,544		$731.05			

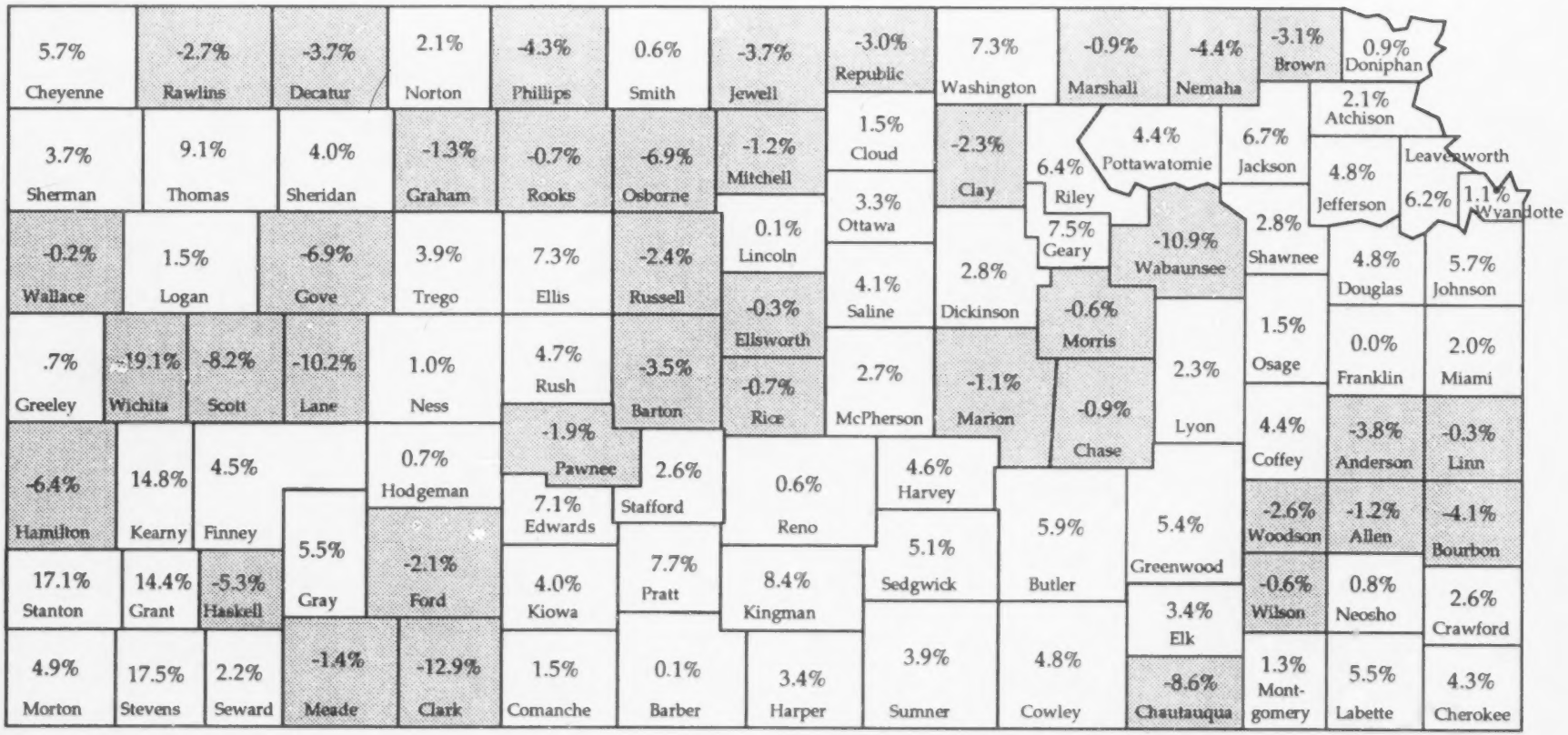
* Population figures are given on table "Total (4.9%) State Sales Tax Collections by County."

Individual Income Tax Liability

The map below shows the percent of change in individual income tax liability for each county from Tax Year 1990 to Tax Year 1991. The shaded areas indicate counties that experienced a decrease in tax liability in Tax Year 1991 from 1990.

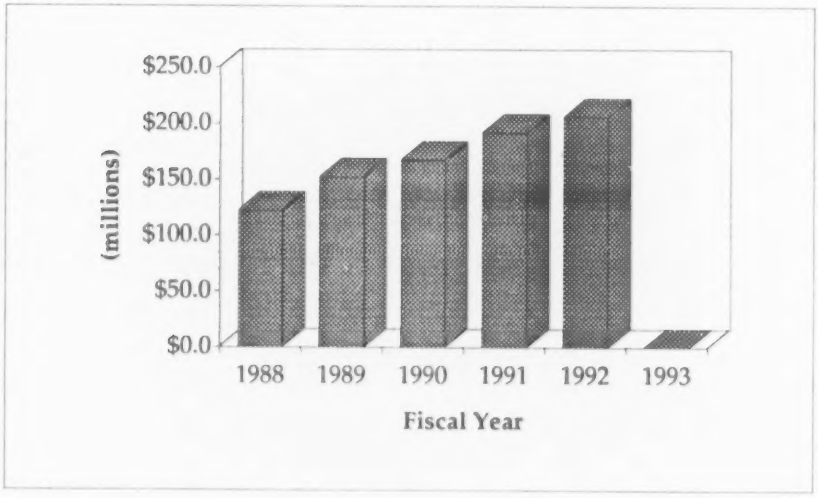
Percent Change in Tax Liability
Tax Year 1991 over or under Tax Year 1990

Legend: ☐ Under Tax Year 1990



Individual Income Tax Amounts Transferred to State School Districts

By statute, a percent of individual income tax collections from Kansas residents was transferred to Kansas school districts. In FY 1993, the transfer was repealed, replaced by an appropriated amount to the schools, funded by increased income and sales tax rates.



Transfer Amounts

Fiscal Year	Amount to State School Districts	Percent Change
1988	$121,707,365	12.9%
1989	$152,052,799	24.9%
1990	$167,273,698	10.0%
1991	$191,904,230	14.7%
1992	$206,116,249	7.4%
1993	$0	0.0%

Individual Income Tax Refunds, Accounts Receivable and Set-Offs

If an individual income taxpayer is due a refund, the amount may be returned to the tax-payer (refund), may be used to off-set a balance due on another tax (account receivable), or may be used to off-set a balance due to another State agency (set-off). FY 1993 includes electonic filing amounts.

Individual Income Tax Refunds

Fiscal Year	Number of Refunds	Amount Paid	Average Amount	Change in Amount Paid
1990	603,743	$118,696,400	$197	-23.1%
1991	576,229	$108,006,802	$187	-9.0%
1992	561,521	$105,200,557	$187	-2.6%
1993	544,062	$103,289,490	$190	-1.8%

Individual Income Tax Refund Amounts Used For Accounts Receivable

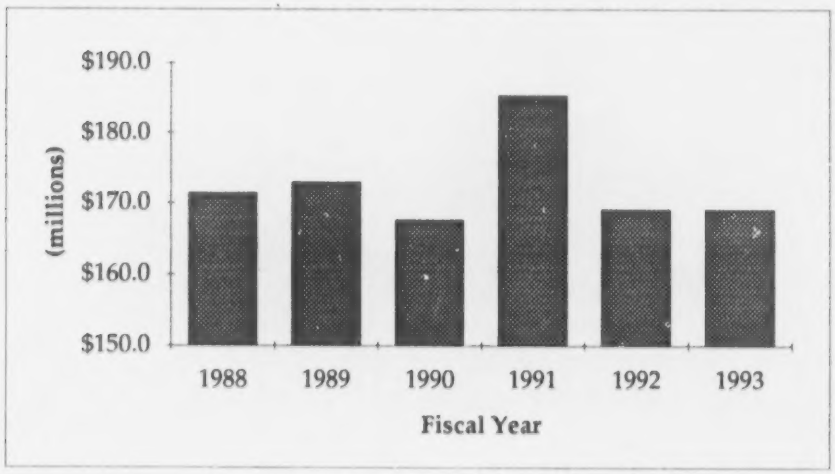
Fiscal Year	Number of Refunds	Amount	Average Amount	Change in Amount Used
1990	13,844	$1,332,905	$96	-19.6%
1991	13,149	$1,235,154	$94	-7.3%
1992	16,623	$1,372,644	$83	11.1%
1993	18,551	$1,687,936	$91	23.0%

Individual Income Tax Refund Amounts Used For Set-Offs

Fiscal Year	Number of Refunds	Amount	Average Amount	Change in Amount Used
1990	18,024	$2,515,309	$140	1.5%
1991	19,158	$2,483,856	$130	-1.3%
1992	17,767	$2,349,106	$132	-5.4%
1993	18,552	$2,510,994	$135	6.9%

Corporate Income Tax Amount to the State General Fund after Refunds

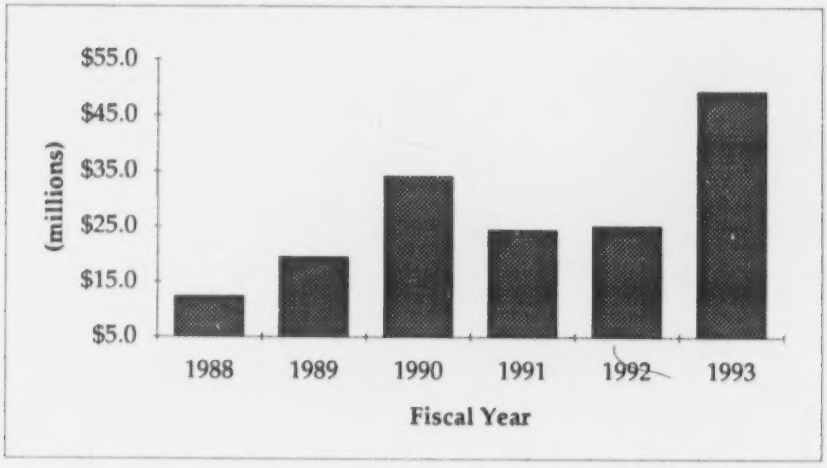
Prior to July 1, 1992, the corporation income tax rate was 4.5% plus a 2.25% surtax on taxable income over $25,000. On July 1, 1992, the rate became 4% plus a 3.35% surtax on taxable income over $50,000. The tax is levied on the portion of a corporation's adjusted federal taxable income allocated to Kansas.



Fiscal Year	Amount Collected	Percent Change
1988	$171,437,706	63.8%
1989	$172,927,488	0.9%
1990	$167,600,876	-3.1%
1991	$185,319,680	10.6%
1992	$169,118,247	-8.7%
1993	$169,118,153	0.0%

Financial Institution Privilege Tax Amount to the State General Fund after Refunds

The privilege tax is imposed on financial institutions doing business in Kansas. The tax is levied on an institution's taxable income for the preceding year; the surtax on taxable income over $25,000. The rate for banks is 4.25% plus a 2.125% surtax. The rate for savings and loan associations is 4.5% plus a 2.25% surtax. The FY 1993 increase reflects estimated payments by these institutions, begun January 1, 1993.



Fiscal Year	Amount Collected	Percent Change
1988	$12,375,201	-52.6%
1989	$19,565,496	58.1%
1990	$34,086,634	74.2%
1991	$24,496,595	-28.1%
1992	$25,171,311	2.8%
1993	$49,504,048	96.7%

Corporate Income and Financial Institution Tax Liabilities by Bracket

Tax Year 1991 Returns Filed In Calendar Year 1992

Corporate Income Tax Liability By Taxable Income Bracket

Taxable Income Brackets	Number Returns	Percent of Total Returns	Tax Liability	Percent of Total Liability
No Taxable Income	19,117	59.2%	$0	0.0%
$0 - $25,000	8,101	25.1%	$2,715,093	2.2%
$25,000 - $50,000	2,013	6.2%	$3,799,246	3.1%
$50,000 - $75,000	983	3.0%	$3,472,489	2.9%
$75,000 - $100,000	509	1.6%	$2,662,925	2.2%
$100,000 - $500,000	1,156	3.6%	$15,604,503	12.9%
$500,000 - Over	437	1.4%	$92,830,281	76.7%
Total	32,316	100.0%	$121,084,536	100.0%

Bank Tax Liability By Taxable Income Bracket

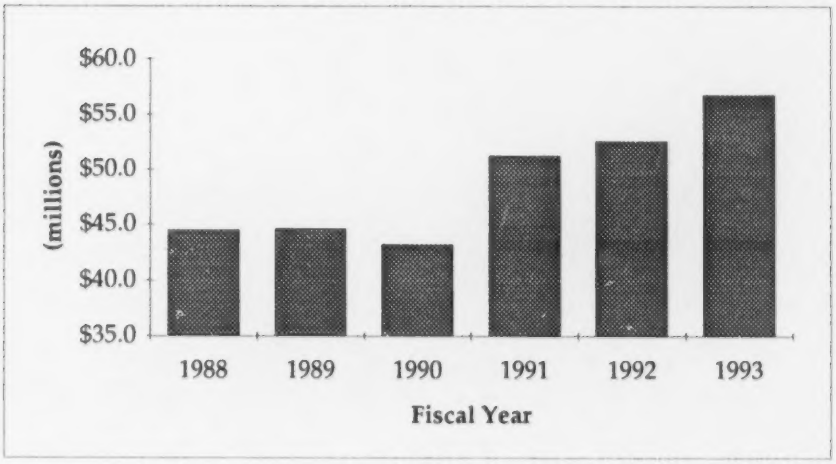
Taxable Income Brackets	Number Returns	Percent of Total Returns	Tax Liability	Percent of Total Liability
No Taxable Income	102	18.0%	$0	0.0%
$0 - $500,000	273	48.1%	$3,311,577	14.7%
$500,000 - $1,000,000	100	17.6%	$4,681,422	20.8%
$1,000,000 - Over	93	16.4%	$14,543,555	64.5%
Total	568	100.0%	$22,536,554	100.0%

Savings and Loan Tax Liability By Taxable Income Bracket

Taxable Income Brackets	Number Returns	Percent of Total Returns	Tax Liability	Percent of Total Liability
No Taxable Income	47	66.2%	$0	0.0%
$0 - $500,000	12	16.9%	$159,448	8.3%
$500,000 - $1,000,000	3	4.2%	$155,194	8.1%
$1,000,000 - Over	9	12.7%	$1,606,008	83.6%
Total	71	100.0%	$1,920,650	100.0%

Inheritance Tax Amount to State General Fund

Inheritance tax is a tax on the right of a beneficiary to receive property from a decedent's estate. The Kansas tax is levied on each beneficiary's proceeds, rather than on the total value of the estate; and the tax rate is based on the relationship of the beneficiary to the decedent. Exemptions do apply: interests left to a surviving spouse are totally exempt and lineal ancestors and decedents receive a $30,000 exemption.

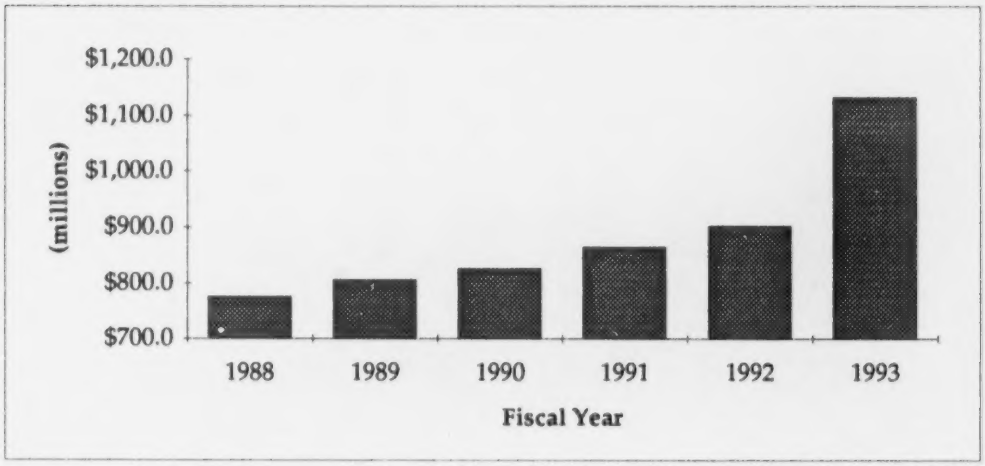


Fiscal Year	Amount Collected	Percent Change
1988	$44,504,654	40.6%
1989	$44,576,428	0.2%
1990	$43,159,183	-3.2%
1991	$51,185,182	18.6%
1992	$52,539,967	2.6%
1992	$56,741,511	8.0%

State Sales and Use Taxes Amount to State General Fund

State retail sales, retail use and consumer use taxes are applied to the sale of tangible personal property and to specified services at retail. The state rate increased July 1, 1992 (FY 1993) from 4.25%, with .25% to the State Highway Fund, to 4.9%, with 0.25% to the State Highway Fund. The FY 1993 collection reflects the increased rate to the State General Fund.

Kansas also has local-option sales and consumer use taxes. Cities and counties may enact the tax at rates of up to 1%, with a maximum combined rate of 2%.



Fiscal Year	State Sales	State Use	State Total	Percent Change
1988	$682,869,793	$92,907,939	$775,777,732	6.7%
1989	$708,822,880	$97,406,395	$806,229,275	3.9%
1990	$731,710,703	$94,245,313	$825,956,016	2.4%
1991	$762,831,922	$101,392,368	$864,224,290	4.6%
1992	$801,200,277	$100,615,914	$901,816,191	4.3%
1993	$1,014,515,192	$116,134,402	$1,130,649,594	25.4%

Total Amount State Sales Tax Collections by County

Fiscal Year 1992 rate: 4.25%; Fiscal Year 1993 rate: 4.9%

County	FY 1992	FY1993	Percent Change	FY 1992 Per Capita	FY 1992 PC Rank	FY 1993 Per Capita	FY 1993 PC Rank	7/1/1992 Population**
Allen	$3,103,215	$3,956,293	27.5%	$212.00	37	$270.28	35	14,638
Anderson	$1,017,789	$1,216,919	19.6%	$130.44	83	$155.96	89	7,803
Atchison	$3,158,005	$4,167,260	32.0%	$186.51	49	$246.12	47	16,932
Barber	$1,049,405	$1,281,378	22.1%	$178.65	57	$218.14	59	5,874
Barton	$10,824,279	$12,996,754	20.1%	$368.40	7	$442.34	10	29,382
Bourbon	$3,166,980	$4,006,863	26.5%	$211.61	39	$267.73	36	14,966
Brown	$1,997,089	$2,334,528	16.9%	$179.47	56	$209.79	64	11,128
Butler	$9,818,455	$13,264,644	35.1%	$194.12	45	$261.44	38	50,737
Chase	$330,196	$409,500	24.0%	$109.30	94	$135.55	95	3,021
Chautauqua	$442,905	$600,693	35.6%	$100.50	97	$136.30	94	4,407
Cherokee	$2,547,680	$3,115,768	22.3%	$119.20	90	$145.77	93	21,374
Cheyenne	$589,486	$707,679	20.1%	$181.77	55	$218.22	58	3,243
Clark	$289,115	$390,807	35.2%	$119.57	89	$161.62	85	2,418
Clay	$1,694,947	$2,061,462	21.6%	$185.08	52	$225.10	54	9,158
Cloud	$2,760,650	$3,572,491	29.4%	$250.44	22	$324.09	24	11,023
Coffey	$1,366,232	$1,772,980	29.8%	$162.57	65	$210.97	63	8,404
Comanche	$313,680	$422,076	34.6%	$135.62	80	$182.48	78	2,313
Cowley	$8,202,017	$10,213,779	24.5%	$222.19	29	$276.68	31	36,915
Crawford	$8,621,353	$11,713,512	35.9%	$242.39	26	$329.20	21	35,582
Decatur	$615,649	$757,659	23.1%	$153.11	72	$188.43	74	4,021
Dickinson	$3,663,440	$4,696,463	28.2%	$193.24	46	$247.73	46	18,958
Doniphan	$1,587,892	$1,564,349	-1.5%	$195.22	44	$192.32	72	8,134
Douglas	$23,892,549	$30,291,172	26.8%	$292.09	15	$370.32	15	81,798
Edwards	$445,598	$591,101	32.7%	$117.67	91	$156.09	88	3,787
Elk	$317,709	$407,887	28.4%	$95.49	101	$122.60	101	3,327
Ellis	$10,275,740	$12,994,455	26.5%	$395.16	6	$498.33	5	26,076
Ellsworth	$1,083,065	$1,433,571	32.4%	$164.45	63	$217.67	60	6,586
Finney	$11,733,894	$14,667,595	25.0%	$354.82	10	$443.53	9	33,070
Ford	$9,662,259	$11,826,830	22.4%	$351.83	11	$430.65	11	27,465
Franklin	$4,820,889	$6,052,045	25.5%	$219.19	31	$275.17	32	21,994
Geary	$6,739,920	$7,930,619	17.7%	$221.32	30	$258.76	40	30,648
Gove	$669,429	$884,443	32.1%	$207.19	41	$273.74	33	3,231
Graham	$794,406	$904,533	13.9%	$224.22	28	$255.30	43	3,543
Grant	$2,260,928	$2,953,378	30.6%	$315.82	13	$412.54	12	7,159
Gray	$672,909	$867,150	28.9%	$124.71	87	$160.70	87	5,396
Greeley	$263,470	$352,241	33.7%	$148.52	76	$198.56	67	1,774
Greenwood	$1,154,145	$1,470,956	27.4%	$147.08	77	$187.45	75	7,847
Hamilton	$382,396	$489,272	27.9%	$160.13	68	$204.89	66	2,388
Harper	$1,441,295	$1,834,560	27.3%	$202.32	42	$257.45	42	7,126
Harvey	$6,632,762	$8,955,198	35.0%	$213.77	35	$288.62	27	31,028
Haskell	$478,090	$674,532	41.1%	$123.03	88	$173.58	82	3,886
Hodgeman	$195,895	$292,503	49.3%	$89.98	102	$134.36	97	2,177
Jackson	$1,866,263	$2,284,436	22.4%	$161.93	66	$198.22	68	11,525
Jefferson	$1,366,256	$1,681,407	23.1%	$85.90	104	$105.35	104	15,960
Jewell	$418,585	$491,300	17.4%	$98.47	98	$115.57	102	4,251
Johnson	$151,083,486	$199,378,506	32.0%	$425.52	2	$561.60	1	355,021
Kearny	$434,488	$504,775	16.2%	$107.89	95	$125.35	100	4,027
Kingman	$1,274,367	$1,633,168	28.2%	$153.69	71	$196.96	69	8,292
Kiowa	$630,698	$772,560	22.5%	$172.32	62	$211.08	62	3,660
Labette	$4,722,834	$5,950,832	26.0%	$199.33	43	$251.16	45	23,693
Lane	$369,742	$441,714	19.5%	$155.68	70	$185.98	77	2,375
Leavenworth	$9,700,833	$12,553,439	29.4%	$150.70	74	$194.95	70	64,393
Lincoln	$504,333	$660,990	31.1%	$138.06	78	$180.94	79	3,653
Linn	$855,122	$1,109,516	29.7%	$103.60	96	$134.42	96	8,254
Logan	$839,788	$1,047,750	24.8%	$272.57	17	$340.07	18	3,081
Lyon	$9,509,266	$11,942,535	25.6%	$273.79	16	$343.85	17	34,732
Marion	$1,971,244	$2,466,469	25.1%	$152.95	73	$191.26	73	12,896

Total Amount State Sales Tax Collections by County

Fiscal Year 1992 rate: 4.25%; Fiscal Year 1993 rate: 4.9%

County	FY 1992	FY1993	Percent Change	FY 1992 Per Capita	FY 1992 PC Rank	FY 1993 Per Capita	FY 1993 PC Rank	7/1/1992 Population**
Marshall	$2,477,387	$3,123,244	26.1%	$211.65	38	$266.83	37	11,705
McPherson	$6,822,974	$9,095,184	33.3%	$250.22	23	$333.55	19	27,268
Meade	$579,395	$730,779	26.1%	$136.42	79	$172.07	83	4,247
Miami	$3,818,649	$5,007,226	31.1%	$162.73	64	$213.38	61	23,466
Mitchell	$1,854,660	$2,369,571	27.8%	$257.48	20	$328.97	22	7,203
Montgomery	$9,499,866	$11,839,271	24.6%	$244.74	25	$305.01	26	38,816
Morris	$1,070,598	$1,353,690	26.4%	$172.73	61	$218.41	57	6,198
Morton	$748,775	$900,097	20.2%	$215.17	34	$258.65	41	3,480
Nemaha	$1,999,410	$2,546,211	27.3%	$191.40	47	$243.75	48	10,446
Neosho	$4,283,098	$5,544,050	29.4%	$251.43	21	$325.45	23	17,035
Ness	$1,070,059	$1,094,763	2.3%	$265.33	19	$271.45	34	4,033
Norton	$1,249,041	$1,549,581	24.1%	$210.03	40	$260.57	39	5,947
Osage	$1,930,965	$2,360,648	22.3%	$126.64	85	$154.82	91	15,248
Osborne	$905,669	$1,157,511	27.8%	$186.08	51	$237.83	51	4,867
Ottawa	$544,811	$709,135	30.2%	$96.70	100	$125.87	99	5,634
Pawnee	$1,335,755	$1,716,852	28.5%	$176.80	59	$227.25	53	7,555
Phillips	$1,249,327	$1,668,190	33.5%	$189.58	48	$253.14	44	6,590
Pottawatomie	$6,449,635	$7,544,006	17.0%	$399.90	5	$467.76	7	16,128
Pratt	$3,224,874	$3,935,992	22.1%	$332.39	12	$405.69	13	9,702
Rawlins	$430,656	$578,859	34.4%	$126.51	86	$170.05	84	3,404
Reno	$19,384,280	$24,525,929	26.5%	$310.70	14	$393.11	14	62,389
Republic	$1,023,985	$1,337,278	30.6%	$157.97	69	$206.31	65	6,482
Rice	$1,597,666	$1,975,330	23.6%	$150.58	75	$186.18	76	10,610
Riley	$12,507,033	$15,628,717	25.0%	$186.29	50	$232.78	52	67,139
Rooks	$1,287,116	$1,673,304	30.0%	$213.13	36	$277.08	30	6,039
Rush	$426,851	$594,873	39.4%	$111.10	93	$154.83	90	3,842
Russell	$1,874,752	$2,185,199	16.6%	$239.28	27	$278.90	28	7,835
Saline	$19,833,610	$25,031,145	26.2%	$402.30	3	$507.72	4	49,301
Scott	$1,308,229	$1,759,245	34.5%	$247.35	24	$332.62	20	5,289
Sedgwick	$161,705,948	$214,192,348	32.5%	$400.60	4	$530.62	3	403,662
Seward	$8,150,960	$10,306,226	26.4%	$434.88	1	$549.87	2	18,743
Shawnee	$58,466,052	$73,858,220	26.3%	$363.20	9	$458.82	8	160,976
Sheridan	$528,311	$671,764	27.2%	$173.62	60	$220.76	56	3,043
Sherman	$1,864,712	$2,419,995	29.8%	$269.23	18	$349.41	16	6,926
Smith	$904,954	$1,123,493	24.1%	$178.21	58	$221.25	55	5,078
Stafford	$467,387	$586,033	25.4%	$87.12	103	$109.23	103	5,365
Stanton	$308,013	$410,815	33.4%	$132.02	81	$176.09	81	2,333
Stevens	$925,673	$1,223,372	32.2%	$183.37	54	$242.35	49	5,048
Sumner	$3,387,626	$4,555,340	34.5%	$131.10	82	$176.28	80	25,841
Thomas	$3,029,090	$3,895,522	28.6%	$366.81	8	$471.73	6	8,258
Trego	$681,798	$889,184	30.4%	$184.57	53	$240.71	50	3,694
Wabaunsee	$457,579	$606,629	32.6%	$69.30	105	$91.87	105	6,603
Wallace	$293,142	$354,448	20.9%	$160.98	67	$194.64	71	1,821
Washington	$791,540	$1,040,884	31.5%	$111.91	92	$147.16	92	7,073
Wichita	$594,750	$793,369	33.4%	$215.65	33	$307.75	25	2,578
Wilson	$1,304,101	$1,653,516	26.8%	$126.75	84	$160.71	86	10,289
Woodson	$401,143	$525,769	31.1%	$97.46	99	$127.74	98	4,116
Wyandotte	$35,003,235	$44,911,856	28.3%	$216.08	32	$277.19	29	162,026
Total Counties	$726,680,249	$937,571,958	29.0%	$293.30		$378.37		$2,477,919
Miscellaneous	$126,191,389	$111,970,290	-11.3%					
Grand Total	$852,871,638	$1,049,542,248	23.1%					

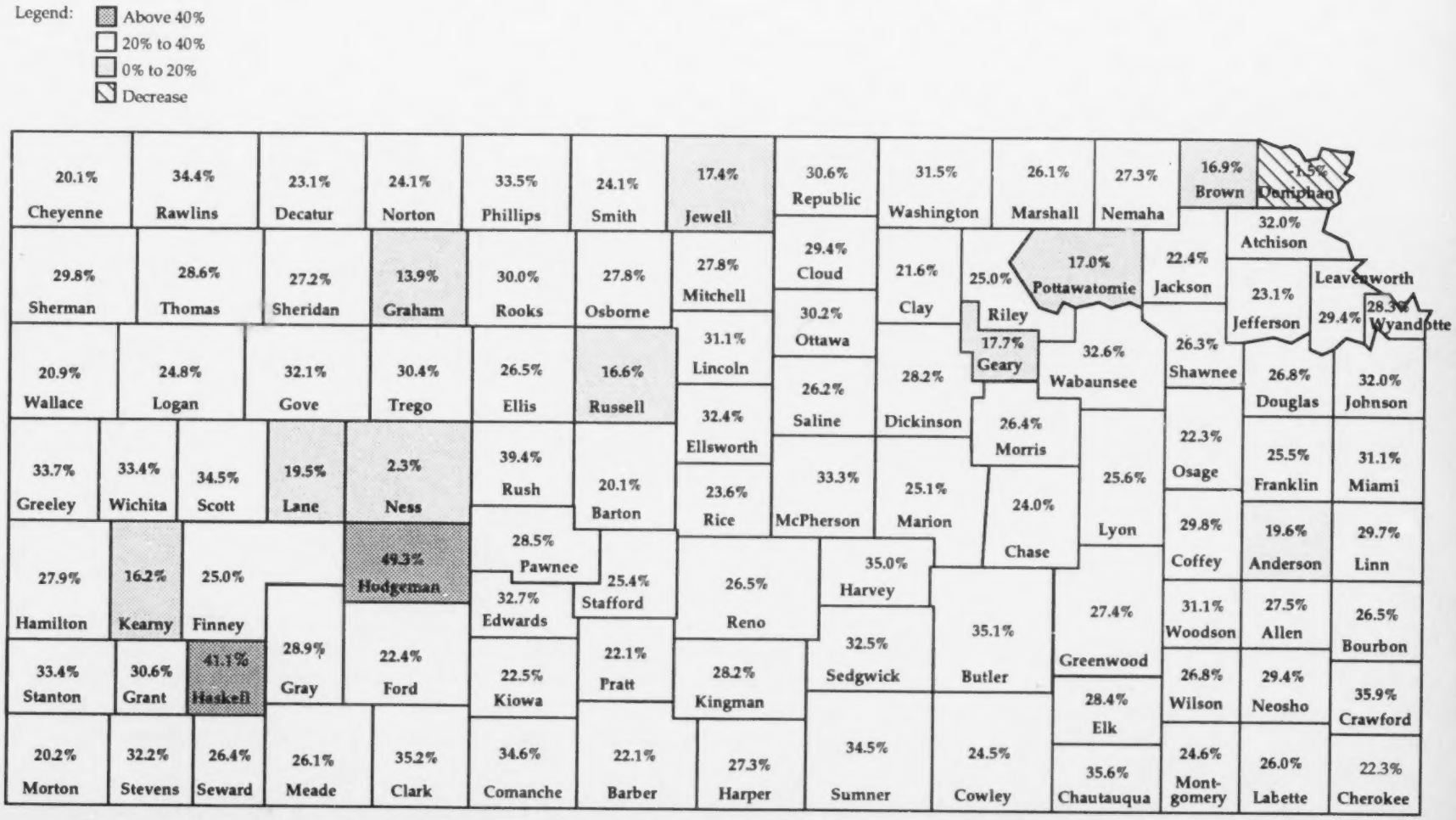
Figures might not add from rounding.

*Fiscal Year 1992 Rank and Per Capita based on July 1, 1991 population figures.

**Population figures furnished by Kansas Department of Administration, Division of the Budget.

State Sales Tax Collection, Percent Change by County

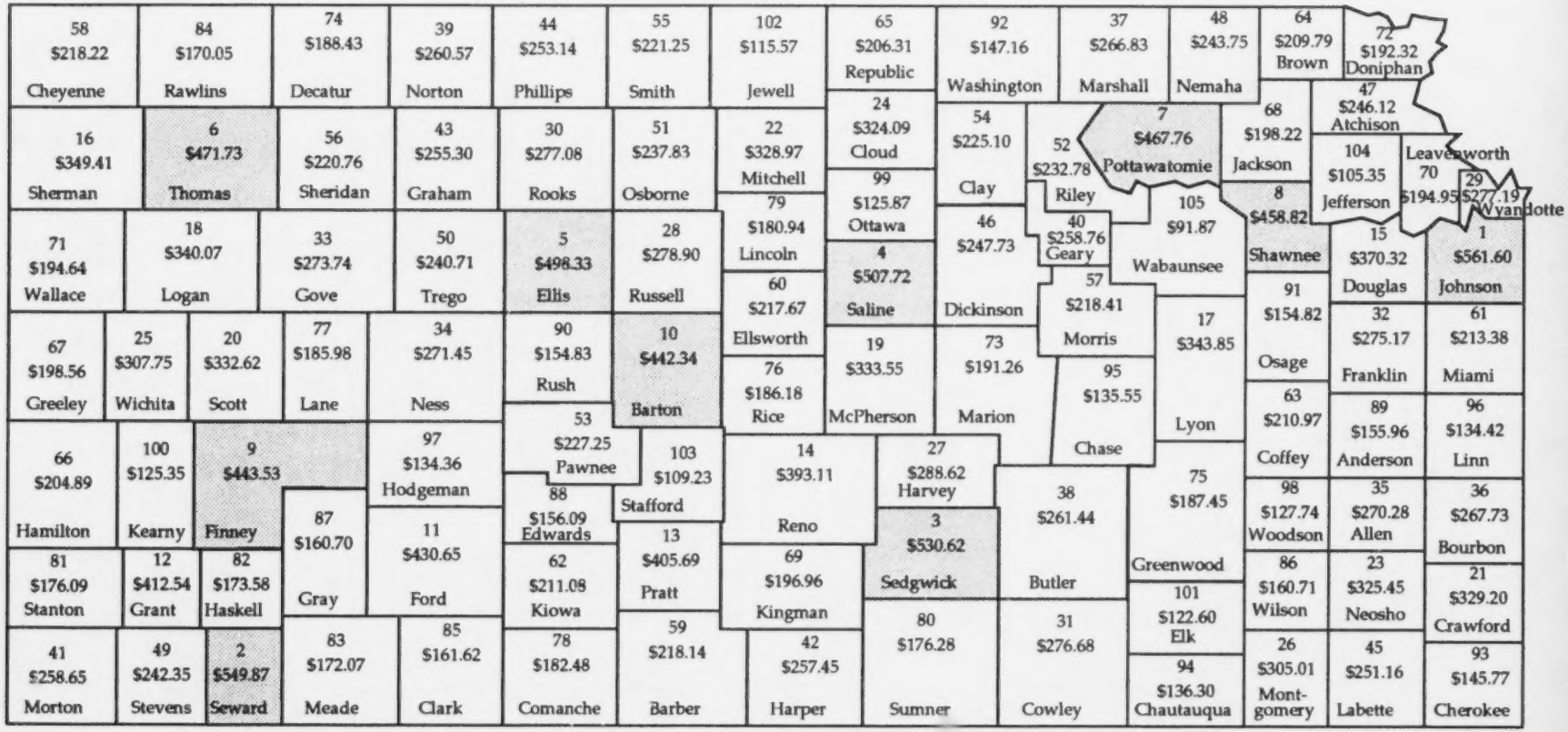
This map shows the Fiscal Year 1993 State sales tax collection growth rate over Fiscal Year 1992, by county. The average growth statewide was 23.1%. (Note that the sales tax rate increased - FY 1992: 4.25%; FY 93: 4.9%)



State Sales Tax Per Capita, with Rank by County

This map shows the Fiscal Year 1993 State sales tax paid per person, by county. The per capita figures are computed by dividing the sales tax collections for each county by its population. A high per capita figure may indicate either a high level of spending for each resident, or a high level of spending in the county by non-residents or tourists. The shaded areas represent the ten highest per capita counties in the state. Major metropolitan areas such as Johnson, Sedgwick, and Shawnee counties have high ratios because of their many large shopping centers and high level of tourism.

Legend: Rank
Amount
Top 10 Counties



Total State Sales Tax Collections by Business Class

On June 1, 1992 (FY 1993) the sales-tax rate increased from 4.25% to 4.9%.

Business Class	FY 1992	FY 1993	Percent Change
Apparel Group			
Boot and Shoe Stores	$5,053,091	$6,272,564	24.1%
Clothing Stores, Men	$1,981,535	$2,245,308	13.3%
Clothing Stores, Women	$8,187,960	$9,044,004	10.5%
Shoe Repair	$257,240	$291,050	13.1%
Other Apparel	$8,197,278	$10,554,355	28.8%
Group Total	$23,677,104	$28,407,282	20.0%
Percent of Grand Total	2.8%	2.7%	
Automotive Group			
Accessories and Tires	$17,780,153	$20,196,337	13.6%
Autos, Mobile Homes	$85,413,181	$105,636,165	23.7%
Service Stations	$11,420,922	$12,225,173	7.0%
Garage Repair	$19,348,705	$24,389,735	26.1%
Other Auto Stores	$415,323	$438,313	5.5%
Aircraft Sales	$4,580,620	$5,321,372	16.2%
Occasional Auto Sales	$10,059,941	$12,339,200	22.7%
Group Total	$149,018,845	$180,546,295	21.2%
Percent of Grand Total	17.5%	17.2%	
Food Group			
Bakeries and Dairy Products	$3,420,614	$3,845,668	12.4%
Candy and Confectionery	$1,031,111	$828,922	-19.6%
Fruit Stand	$280,986	$324,880	15.6%
Grocery Stores and Meat Markets	$125,398,763	$151,483,220	20.8%
Lunch Rooms and Roadsides	$6,369,238	$8,666,048	36.1%
Restaurants and Cafeterias	$60,093,110	$70,180,747	16.8%
Other Food Stores	$4,004,447	$3,953,136	-1.3%
Group Total	$200,598,270	$239,282,622	19.3%
Percent of Grand Total	23.5%	22.8%	
Furniture Group			
Furniture Stores and Home Furnishings	$15,994,708	$19,524,672	22.1%
Household Appliances	$6,653,444	$8,556,636	28.6%
Radio, Music and Musical Instruments	$23,369,707	$35,275,771	NC
Other Home Furnishings	$257,885	$252,699	-2.0%
Group Total	$46,275,743	$63,609,778	37.5%
Percent of Grand Total	5.4%	6.1%	
General Merchandise Group			
Department Stores	$86,233,683	$111,438,295	29.2%
Drug Stores	$9,224,835	$9,823,535	6.5%
Dry Goods Stores	$1,654,079	$1,650,591	-0.2%
General Stores	$4,807,020	$5,472,428	13.8%
Hardware, Paint, Oil, Varnish & Glass	$7,172,942	$8,487,421	18.3%
Jewelry Stores	$4,686,723	$5,527,897	17.9%
Luggage and Leather Goods	$286,934	$346,566	20.8%
Second-Hand Stores	$2,440,627	$3,205,113	31.3%
Sporting Goods, Tents & Awnings	$5,976,895	$6,847,966	14.6%
Variety Specialty Stores	$34,225,172	$42,396,736	23.9%
Other General Merchandise	$593,312	$676,478	14.0%
General Merchandise Stores	$117,780	$83,872	-28.8%
Group Total	$157,420,001	$195,956,899	24.5%
Percent of Grand Total	18.5%	18.7%	

Total State Sales Tax Collections by Business Class

On June 1, 1992 (FY 1993) the sales-tax rate increased from 4.25% to 4.9%.

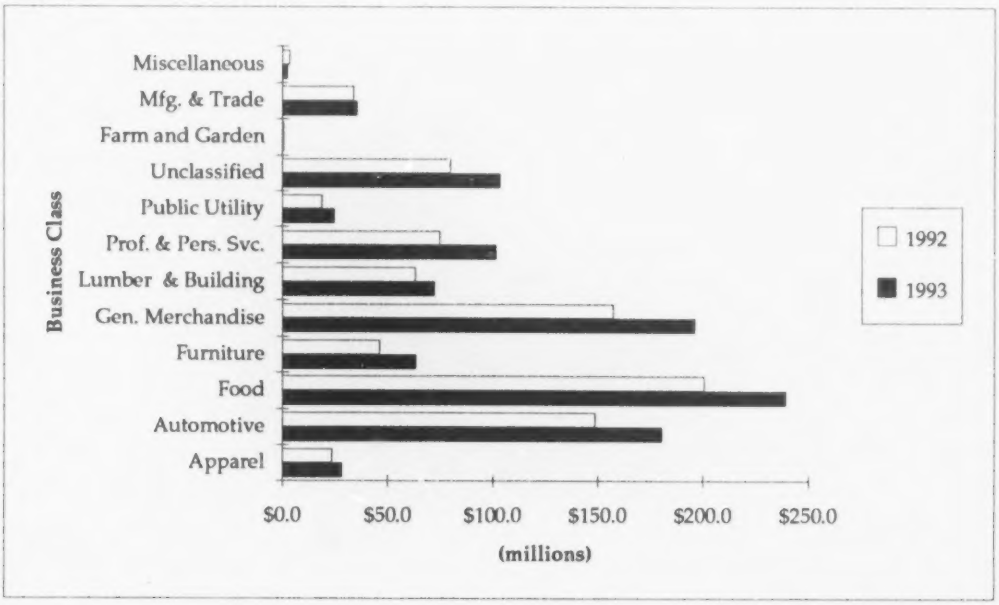
Business Class	FY 1992	FY 1993	Percent Change
Lumber and Building Group			
Building and Construction Contractors	$12,313,230	$11,383,097	-7.6%
Building, Hardware and Machinery	$309,142	$153,906	NC
Building Material Dealers	$20,145,207	$26,841,737	33.2%
Electrical Equipment Supplies	$5,336,179	$5,516,310	3.4%
Paint, Glass & Wallpaper	$4,079,470	$5,032,035	23.4%
Plumbing, Heating & Air Conditioning	$20,332,295	$23,356,193	14.9%
Other Lumber & Building Supplies	$610,356	$147,810	NC
Group Total	$63,125,880	$72,431,088	14.7%
Percent of Grand Total	7.4%	6.9%	
Professional and Personal Service Group			
Auctioneers and Commission Merchants	$227,508	$109,687	NC
Barber and Beauty Shop	$1,998,883	$1,598,743	-20.0%
Opticians, Optometrists and Oculists	$163,259	$146,085	-10.5%
Photographers	$3,335,346	$4,153,398	24.5%
Other Professional Sales	$2,043,903	$2,122,183	3.8%
Motels and Hotels	$10,913,950	$12,967,693	18.8%
Laundries and Dry Cleaning	$3,512,154	$4,197,909	19.5%
Car Washing	$895,661	$1,144,133	27.7%
Cable T.V. and Radio	$7,689,581	$9,649,160	25.5%
Services Not Elsewhere Specified	$44,288,836	$65,657,659	48.2%
Group Total	$75,069,083	$101,746,651	35.5%
Percent of Grand Total	8.8%	9.7%	
Public Utility Group			
Gas and Electric Companies	$7,157,792	$2 292,980	NC
Railroads	$7,369	$30,825	NC
Telegraph	$1,103	$5,711	NC
Telephone	$449,671	$811	NC
Water Companies	$2,391,891	$2,885,716	20.6%
Truck and Bus	$241,184	$274,118	13.7%
All Other Pub	$974,995	$1,622,553	NC
Electricity	$7,715,980	$17,584,273	NC
Group Total	$18,939,984	$24,696,986	30.4%
Percent of Grand Total	2.2%	2.4%	
Unclassified Group, Retail			
Amusement Parks, Dances & Theaters	$3,010,943	$3,104,953	3.1%
Athletic Games and Tournaments	$11,698,821	$15,651,001	33.8%
Blacksmiths, Machine Shops & Welder Sales	$785,864	$631,116	-19.7%
Cigar Stores & Smoker Supplies	$147,900	$439,222	NC
Coal, Wood, Fuel and Ice Dealers	$606,876	$746,921	23.1%
Farm Implements	$3,055,905	$4,156,421	36.0%
Flour, Seed, Feed, Grain & Fertilizer	$5,820,591	$7,195,436	23.6%
Flowers, Bulbs, Plants & Nursery Stock	$5,278,783	$5,995,118	13.6%
Magazines & Newspapers	$3,786,341	$4,959,325	31.0%
Monuments & Tombstones	$358,917	$409,014	14.0%
Office Equipment, Stationery & Supplies	$19,023,522	$21,453,888	12.8%
Undertakers and Funeral Parlors	$1,917,807	$2,292,276	19.5%
All Other Not Elsewhere Specified	$4,548,522	$5,455,611	19.9%
Rentals and Leases	$17,299,962	$23,963,194	38.5%
Leases to ICC	$2,710,847	$7,184,425	NC
Group Total	$80,051,601	$103,637,919	29.5%
Percent of Grand Total	9.4%	9.9%	

Total State Sales Tax Collections by Business Class

On June 1, 1992 (FY 1993) the sales-tax rate increased from 4.25% to 4.9%.

Business Class	FY 1992	FY 1993	Percent Change
Farm and Garden Produce Group			
Direct Farm Sales	$23,765	$25,126	5.7%
Hatcheries and Supplies	$40,534	$10,112	NC
Livestock	$794,760	$862,677	8.5%
Other Farm and Garden Products	$27,147	$32,950	21.4%
Group Total	$886,206	$930,866	5.0%
Percent of Grand Total	0.1%	0.1%	
Manufacturing and Trading Group			
Beverages	$589,336	$619,861	5.2%
Chemicals and Chemical Products	$3,416,393	$2,945,229	-13.8%
Food and Food Preparations	$928,599	$1,592,226	NC
Leather and Leather Products	$32,479	$89,457	NC
Lumber and Wood Products	$1,523,092	$1,336,469	-12.3%
Metal and Metal Products	$1,256,923	$987,668	-21.4%
Paper and Pulp Products	$973,335	$1,007,709	3.5%
Machinery, Tools and Equipment	$8,762,656	$8,042,211	-8.2%
Printing, Publishing and Book Binders	$8,726,999	$10,266,302	17.6%
Stone, Clay, Sand and Gravel Products	$6,453,967	$7,160,333	10.9%
Textiles	$109,374	$122,643	12.1%
Other Manufacturing and Trading	$1,243,303	$1,396,375	12.3%
Plastic Manufacturing	$119,034	$131,018	10.1%
Group Total	$34,135,490	$35,697,502	4.6%
Percent of Grand Total	4.0%	3.4%	
Miscellaneous			
Not Classified	$3,673,432	$2,598,359	-29.3%
Group Total	$3,673,432	$2,598,359	-29.3%
Percent of Grand Total	00.4%	00.2%	
Grand Total	$852,871,638	$1,049,542,248	23.1%

NC: Not Comparable



Local Sales Tax Rates, Effective Dates and Collections

County/City (b)	Tax Rate	Effective Date	Fiscal Year 1992	Fiscal Year 1993	Percent Change (c)
Allen	0.50%	11/01/82	$463,178	$505,838	9.2%
Gas	1.00%	01/01/91	$24,492	$26,119	6.6%
Humboldt	0.50%	01/01/82	$42,211	$42,573	0.9%
Iola	1.00%	01/01/90	$643,804	$694,980	7.9%
Moran	0.50%	07/01/84	$13,197	$10,636	-19.4%
Anderson	1.00%	01/01/83	$339,731	$378,881	11.5%
Atchison					
Atchison	1.00%	08/01/83	$830,203	$930,387	12.1%
Effingham	1.00%	11/01/83	$22,550	$22,171	-1.7%
Barber	1.00%	02/01/83	$345,198	$360,479	4.4%
Medicine Lodge	0.50%	07/01/91	$91,872	$102,353	11.4%
Barton	1.00%	11/01/82	$3,088,320	$3,156,173	2.2%
Bourbon					
Fort Scott	1.00%	01/01/84	$849,488	$840,903	-1.0%
Brown	1.00%	11/01/82	$623,501	$596,394	-4.3%
Hiawatha	0.50%	11/01/80	$185,794	$188,040	1.2%
Horton	1.00%	07/01/87	$81,886	$76,834	-6.2%
Sabetha	0.50%	07/01/91	$99,555	$123,683	24.2%
Butler					
Augusta	0.50%	10/01/91	$214,755	$352,753	NC
El Dorado	1.00%	10/01/89	$1,264,896	$1,313,643	3.9%
Chautauqua	1.00%	02/01/83	$152,788	$165,675	8.4%
Sedan	0.50%	11/01/81	$40,474	$43,182	6.7%
Chase					
Cottonwood Falls	1.00%	01/01/91	$42,993	$33,236	NC
Strong City	1.00%	01/01/90	$34,257	$34,800	1.6%
Cherokee	1.00%	11/01/82	$819,162	$835,363	2.0%
Baxter Springs	1.00%	07/01/85	$237,059	$258,161	8.9%
Columbus	1.00%	04/01/87	$254,391	$257,275	1.1%
Galena (a)	1.00%	07/01/84	$103,148	$109,292	6.0%
Scammon	1.00%	04/01/88	$10,308	$9,831	-4.6%
Weir	1.00%	11/01/84	$22,691	$23,347	2.9%
Cheyenne	1.00%	07/01/86	$191,502	$184,516	-3.6%
Clay	0.50%	11/01/82	$267,462	$270,825	1.3%
Clay Center	1.00%	11/01/84	$430,881	$445,092	3.3%
Longford	1.00%	01/01/89	$5,029	$4,760	-5.3%
Wakefield	1.00%	11/01/82	$24,312	$21,658	-10.9%
Cloud					
Concordia	1.00%	02/01/83	$656,256	$698,393	6.4%
Glasco	1.00%	07/01/83	$23,583	$23,647	0.3%
Miltonvale	1.00%	07/01/87	$28,084	$25,702	-8.5%
Cowley					
Arkansas City	1.00%	04/01/85	$1,083,914	$1,187,132	9.5%
Winfield	1.00%	11/01/84	$1,061,660	$1,064,009	0.2%
Crawford	1.00%	11/01/83	$2,497,798	$2,649,197	6.1%
Arma	0.50%	11/01/82	$28,749	$29,610	3.0%
Frontenac	0.50%	11/01/82	$98,858	$117,348	18.7%
Girard	0.50%	11/01/82	$96,189	$102,157	6.2%
Pittsburg	0.50%	02/01/81	$883,921	$988,019	11.8%

Local Sales Tax Rates, Effective Dates and Collections

County/City (b)	Tax Rate	Effective Date	Fiscal Year 1992	Fiscal Year 1993	Percent Change (c)
Decatur	1.00%	11/01/84	$199,056	$208,203	4.6%
Dickinson	1.00%	07/01/83	$1,137,574	$1,172,095	3.0%
Abilene	0.50%	05/01/83	$330,696	$345,784	4.6%
Herington	0.50%	07/01/80	$79,447	$82,533	3.9%
Doniphan					
Elwood	1.00%	11/01/84	$217,472	$209,120	-3.8%
Douglas					
Baldwin	1.00%	07/01/91	$89,925	$96,394	7.2%
Eudora	0.50%	11/01/82	$46,454	$57,964	NC
Lawrence (a)	1.00%	10/01/90	$6,240,919	$6,613,219	6.0%
Edwards	1.00%	11/01/83	$156,933	$168,275	7.2%
Elk	1.00%	11/01/82	$128,545	$131,664	2.4%
Ellis					
Ellis	1.00%	11/01/83	$93,078	$97,149	4.4%
Hays	0.50%	11/01/82	$1,218,266	$2,435,700	NC
Ellsworth					
Ellsworth	1.00%	07/01/83	$214,155	$213,829	-0.2%
Kanopolis	1.00%	07/01/85	$17,119	$16,406	-4.2%
Wilson	1.00%	09/01/83	$40,528	$38,021	-6.2%
Finney	0.50%	10/01/92	$2,389,552	$2,133,108	-10.7%
Garden City	0.50%	02/01/83	$1,388,468	$1,437,913	3.6%
Ford	0.75%	07/01/91	$1,946,125	$2,144,845	10.2%
Dodge City	0.50%	12/01/81	$1,230,224	$1,283,304	4.3%
Franklin	1.50%	01/01/93	$1,474,574	$1,794,236	NC
Ottawa	0.50%	02/01/79	$619,650	$567,770	-8.4%
Pomona	0.50%	07/01/81	$14,371	$13,083	-9.0%
Wellsville	0.50%	01/01/93		$11,548	NC
Williamsburg	0.50%	07/01/82	$5,324	$6,039	13.4%
Geary	1.25%	04/01/93	$1,934,998	$2,112,105	9.2%
Junction City	1.00%	11/01/82	$1,774,537	$1,886,880	6.3%
Gove	1.00%	11/01/84	$212,002	$225,923	6.6%
Graham					
Hill City	1.00%	07/01/85	$158,606	$161,979	2.1%
Grant					
Ulysses	1.00%	11/01/83	$507,670	$536,856	5.7%
Gray	1.00%	02/01/83	$237,745	$294,352	NC
Greeley	1.00%	11/01/82	$84,495	$93,289	10.4%
Greenwood					
Eureka	1.00%	01/01/91	$216,266	$214,553	-0.8%
Hamilton	0.50%	01/01/93		$20,636	NC
Syracuse	1.00%	06/01/84	$106,750	$111,229	4.2%
Harper					
Anthony	0.50%	11/01/84	$95,183	$96,048	0.9%
Harvey	1.00%	07/01/86	$2,010,417	$2,179,821	8.4%
Haskell	0.50%	01/01/83	$90,168	$116,359	NC
Satanta	0.50%	01/01/87	$27,623	$31,619	14.5%
Sublette	0.50%	01/01/83	$43,060	$46,101	7.1%

Local Sales Tax Rates, Effective Dates and Collections

County/City (b)	Tax Rate	Effective Date	Fiscal Year 1992	Fiscal Year 1993	Percent Change (c)
Jackson	2.00%	07/01/89	$1,155,889	$1,180,522	2.1%
Jefferson	1.00%	05/01/83	$489,588	$498,999	1.9%
Perry	0.50%	07/01/81	$21,475	$25,123	17.0%
Jewell	1.00%	02/01/83	$149,153	$159,774	7.1%
Johnson (a)	0.60%	07/01/90	$25,759,666	$27,854,913	8.1%
De Soto	1.00%	01/01/91	$92,927	$110,228	18.6%
Edgerton	1.00%	07/01/85	$26,332	$25,364	-3.7%
Fairway	1.00%	07/01/86	$271,189	$201,158	NC
Gardner	1.00%	01/01/89	$217,594	$247,941	13.9%
Leawood	1.00%	01/01/84	$1,217,198	$1,363,464	12.0%
Lenexa	1.00%	02/01/84	$6,437,909	$7,289,654	13.2%
Merriam	1.00%	02/01/84	$2,066,174	$2,131,442	3.2%
Mission	1.00%	07/01/85	$1,690,608	$1,845,657	9.2%
Olathe	1.00%	02/01/84	$6,378,294	$6,921,234	8.5%
Overland Pk (a)	1.00%	02/01/84	$17,820,873	$19,587,404	9.9%
Prairie Vill.	1.00%	02/01/84	$1,408,480	$1,517,050	7.7%
Roeland Park	1.00%	03/01/84	$703,170	$913,943	NC
Shawnee	1.00%	07/01/85	$3,285,993	$3,482,819	6.0%
Spring Hill	1.00%	02/01/84	$116,019	$133,188	14.8%
Westwood	1.00%	02/01/84	$216,483	$199,774	-7.7%
Westwood Hills	1.00%	02/01/84	$14,969	$14,256	-4.8%
Kearny					
Lakin	1.00%	07/01/83	$118,530	$102,291	-13.7%
Kingman					
Spivey	0.50%	01/01/79	$13,503	$11,772	-12.8%
Kiowa	1.00%	11/01/82	$202,084	$211,891	4.9%
Labette	1.00%	09/01/81	$1,433,253	$1,448,933	1.1%
Chetopa	1.00%	07/01/85	$64,666	$64,485	-0.3%
Edna	1.00%	01/01/89	$10,845	$12,757	17.6%
Parsons	0.50%	01/01/93		$194,321	NC
Lane					
Dighton	1.00%	07/01/83	$97,883	$101,162	3.3%
Leavenworth					
Basehor	0.50%	07/01/82	$21,178	$23,696	11.9%
Easton	1.00%	07/01/85	$8,400	$8,825	5.1%
Lansing	1.00%	01/01/89	$256,831	$306,848	19.5%
Leavenworth (a)	1.00%	03/01/85	$2,212,043	$2,311,158	4.5%
Tonganoxie	1.00%	07/01/89	$174,843	$190,782	9.1%
Lincoln	1.00%	02/01/83	$172,505	$165,190	-4.2%
Linn					
LaCygne	1.00%	10/01/88	$51,230	$58,766	14.7%
Logan	1.00%	11/01/82	$250,903	$248,147	-1.1%
Lyon	0.50%	10/01/92		$895,083	NC
Americus	0.50%	04/01/87	$9,071	$9,447	4.1%
Emporia	0.50%	09/01/84	$1,260,714	$1,334,982	5.9%
McPherson	1.00%	07/01/82	$2,077,213	$2,347,648	13.0%
Lindsborg	0.50%	07/01/91	$67,837	$81,882	NC
Marion	1.00%	07/01/87	$609,319	$621,924	2.1%
Hillsboro	0.50%	05/01/85	$113,494	$116,093	2.3%
Meade	1.00%	11/01/84	$193,144	$209,912	8.7%

Local Sales Tax Rates, Effective Dates and Collections

County/City (b)	Tax Rate	Effective Date	Fiscal Year 1992	Fiscal Year 1993	Percent Change (c)
Miami	1.00%	07/01/83	$1,236,453	$1,311,621	6.1%
Louisburg	0.50%	07/01/82	$71,646	$77,629	8.4%
Osawatomie	0.50%	07/01/81	$98,283	$103,405	5.2%
Paola	0.50%	07/01/81	$270,306	$294,401	8.9%
Mitchell	1.00%	11/01/82	$545,462	$596,463	9.4%
Montgomery	0.00%	07/31/90	$14,798		NC
Caney	1.00%	11/01/82	$118,139	$148,349	NC
Cherryvale	1.00%	11/01/82	$105,255	$102,525	-2.6%
Coffeyville	1.00%	05/01/84	$1,114,135	$1,238,564	11.2%
Independence	1.00%	04/01/86	$1,108,123	$1,125,248	1.5%
Morris	1.00%	11/01/82	$323,628	$343,780	6.2%
Morton					
Elkhart	0.50%	11/01/81	$96,715	$93,186	-3.6%
Nemaha	1.00%	11/01/82	$628,611	$628,669	0.0%
Sabetha (see under Brown County)					
Norton					
Norton	0.50%	04/01/93		$20,365	NC
Neosho					
Chanute	1.00%	11/01/87	$987,205	$1,144,068	15.9%
Erie	1.00%	01/01/88	$80,749	$81,611	1.1%
Osage	1.00%	11/01/82	$641,725	$665,712	3.7%
Osborne	0.50%	01/01/83	$138,229	$149,447	8.1%
Ottawa	1.00%	02/01/83	$199,199	$203,134	2.0%
Delphos	1.00%	11/01/84	$13,830	$13,198	-4.6%
Pawnee	1.00%	07/01/83	$430,935	$443,972	3.0%
Pottawatomie					
Onaga	1.00%	11/01/82	$43,500	$42,863	-1.5%
St. Marys	1.00%	11/01/84	$156,564	$160,735	2.7%
Wamego	1.00%	09/01/83	$239,041	$342,118	NC
Westmoreland	0.50%	02/01/83	$9,501	$12,802	NC
Pratt	1.00%	07/01/82	$932,396	$975,576	4.6%
Rawlins	1.00%	02/01/83	$145,626	$167,828	15.2%
Reno	1.00%	07/01/86	$5,585,413	$5,805,469	3.9%
Hutchinson	0.50%	07/01/86	$2,325,125	$2,425,656	4.3%
S. Hutchinson	0.50%	01/01/93		$36,983	NC
Republic	1.00%	11/01/82	$334,169	$347,658	4.0%
Rice	1.00%	11/01/82	$521,572	$552,384	5.9%
Riley	0.50%	02/01/83	$1,817,760	$1,893,674	4.2%
Manhattan (a)	1.00%	11/01/82	$3,926,044	$4,079,090	3.9%
Ogden (a)	1.00%	11/01/82	$47,446	$43,855	-7.6%
Riley	1.00%	07/01/92		$38,198	NC
Rooks					
Plainville	0.50%	02/01/85	$92,118	$103,449	12.3%
Russell	1.00%	04/01/88	$563,196	$603,236	7.1%
Saline	1.50%	01/01/93	$5,615,543	$6,976,416	NC
Salina	0.50%	01/01/91	$2,607,864	$2,728,636	4.6%
Scott	1.00%	05/01/82	$440,988	$467,815	6.1%
Sedgwick	1.00%	10/01/85	$46,766,184	$50,851,852	8.7%

Local Sales Tax Rates, Effective Dates and Collections

County/City (b)	Tax Rate	Effective Date	Fiscal Year 1992	Fiscal Year 1993	Percent Change (c)
Seward (a)	1.00%	11/01/80	$2,229,441	$2,494,285	11.9%
Shawnee					
Auburn	1.00%	07/01/84	$28,867	$31,584	9.4%
Rossville	1.00%	10/01/86	$50,215	$51,424	2.4%
Topeka (a)	1.00%	11/01/82	$15,595,813	$16,608,360	6.5%
Sherman	1.25%	10/01/92	$569,694	$709,326	NC
Stafford	1.00%	11/01/84	$191,630	$215,373	12.4%
Stanton	1.00%	11/01/84	$114,039	$119,481	4.8%
Stevens					
Hugoton	0.50%	11/01/80	$119,972	$123,771	3.2%
Sumner					
Argonia	1.00%	01/01/91	$17,961	$20,921	16.5%
Belle Plaine	1.00%	10/01/89	$54,608	$72,477	NC
Caldwell	1.00%	11/01/82	$68,016	$70,973	4.3%
Conway Springs	1.00%	10/01/89	$41,382	$39,718	-4.0%
Mayfield	0.50%	11/01/82	$2,691	$3,144	16.8%
Oxford	1.00%	11/01/84	$55,770	$53,832	-3.5%
Wellington	1.00%	07/01/83	$667,870	$707,909	6.0%
Thomas	1.00%	11/01/82	$847,977	$913,541	7.7%
Trego					
Wakeeney	1.00%	02/01/83	$185,797	$203,072	9.3%
Wabaunsee	1.00%	02/01/83	$186,259	$198,071	6.3%
Washington	1.00%	02/01/83	$279,093	$303,721	8.8%
Wichita	1.00%	11/01/82	$158,504	$178,838	12.8%
Wilson					
Fredonia	1.00%	01/01/86	$227,865	$253,010	11.0%
Neodesha	2.00%	10/01/92	$131,015	$213,026	NC
Woodson					
Toronto	0.50%	11/01/82	$6,975	$6,101	-12.5%
Yates Center	1.00%	01/01/86	$104,222	$107,014	2.7%
Wyandotte (a)	1.00%	01/01/84	$10,865,058	$11,233,538	3.4%
Bonner Springs	1.00%	01/01/86	$679,972	$722,693	6.3%
Edwardsville	1.00%	01/01/86	$82,338	$166,649	NC
Kansas City	1.00%	01/01/84	$10,058,132	$10,468,485	4.1%
Total			$248,072,196	$269,224,897	8.5%

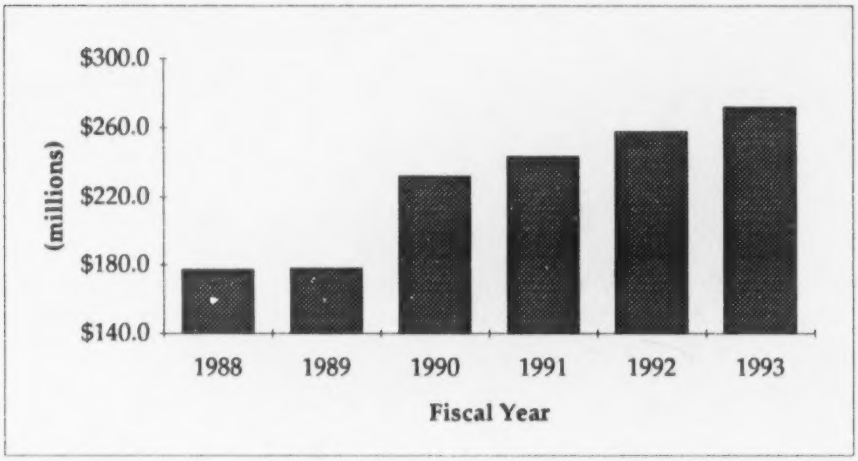
Amounts Co/Cty	FY 1992	FY 1993	% Change	% 1993 Total
All Counties	$135,607,125	$147,092,076	8.5%	54.7%
All Cities	$112,465,071	$122,132,821	8.6%	45.3%
Total Locals	$248,072,196	$269,224,897	8.5%	

Numbers Co/Cty	FY 1992	FY 1993	% Change	% 1993 Total
All Counties	62	63	1.6%	32.1%
All Cities	128	133	3.9%	67.9%
Total Locals	190	196	3.2%	

(a) New farm and new and used manufacturing equipment are not exempt from tax.
(b) All areas in counties with a local tax are subject to the countywide tax as well as to any city tax.
(c) NC indicates Not Comparable because of a new, increased, decreased or repealed tax rate, or new retailer(s).

Motor Fuel Tax Gross Collections

Kansas motor fuel tax rates increased $0.04 a gallon on July 1, 1989, increasing the motor fuel tax collections in Fiscal Year 1990. Since then, the rate has increased $0.01 a gallon each year through July 1, 1992 (FY 1993). From Fiscal Year 1989, figures include Trip Permit amounts collected by the Kansas Highway Patrol.



Fiscal Year	Gross Collections	Percent Change
1988	$177,168,149	8.9%
1989	$177,868,239	0.4%
1990	$232,047,535	30.5%
1991	$243,291,249	4.8%
1992	$257,385,346	5.8%
1993	$271,709,823	5.6%

Gross Motor Fuel Tax Collections by Fuel Type and by Distribution Fund

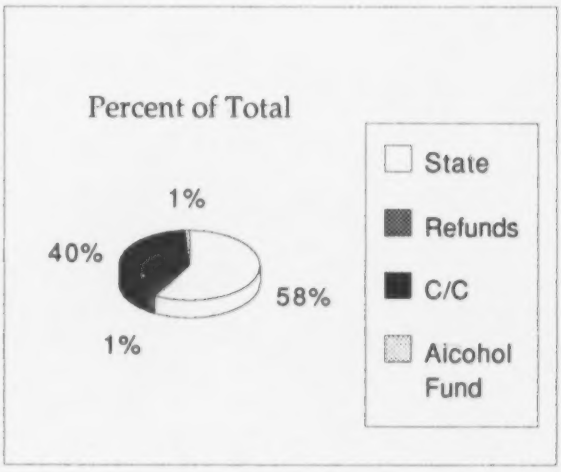
Motor Fuel by Fuel Type

	Fiscal Year 1992	Fiscal Year 1993	Percent Change
Regular (Gasoline and Gasohol)	$202,568,980	$216,142,661	6.7%
Special (Diesel) Fuel	$46,130,840	$50,191,175	8.8%
LP Gas Fuel	$540,025	$551,259	2.1%
Interstate Motor Fuel	$7,742,549	$4,550,825	(41.2%)
Motor Carrier Trip Permits	$402,952	$273,903	(32.0%)
Total (Gross)	$257,385,346	$271,709,823	5.6%

Motor Carrier Trip Permit amount includes Permits issued by Kansas Highway Patrol.
Tax rates increased 1¢/gallon on fuel and 50¢/each Trip Permit on July 1, 1990 and 1991.

Motor Fuel Distribution to Funds, Fiscal Year 1993

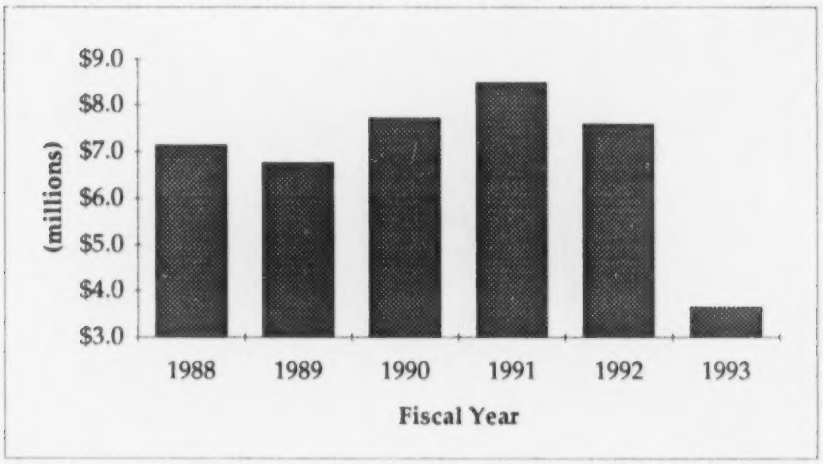
State Highway Fund	$157,998,398
State Freeway Fund *	$0
Special City/County Highway Fund	$107,545,129
Alcohol Producers' Incentive Fund	$2,500,000
Refund Fund	$3,666,296
Total	$271,709,823



* Abolished effective July 1, 1992.

Motor Fuel Refund Amounts

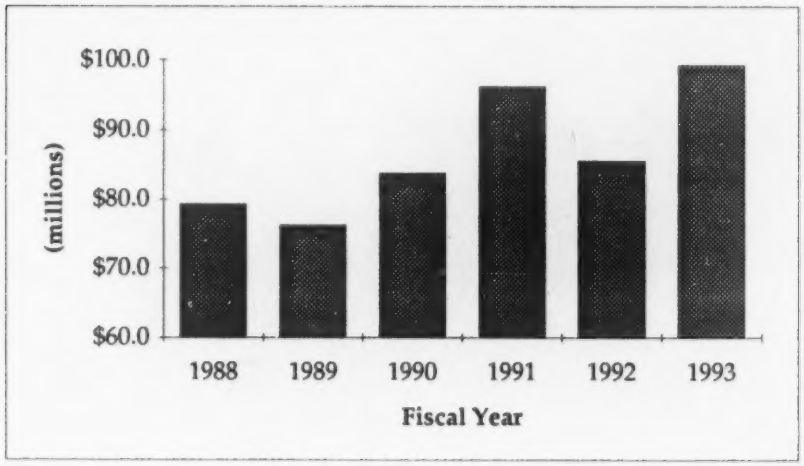
Motor fuel taxes are levied to defray in whole or in part the cost of public highways. Motor fuel refunds are made for non-highway use; and for other statutory reasons.



Fiscal Year	Amount Refunded	Percent Change
1988	$7,138,835	19.4%
1989	$6,755,249	-5.4%
1990	$7,726,070	14.4%
1991	$8,498,264	10.0%
1992	$7,591,501	-10.7%
1993	$3,666,296	-51.7%

Gross (before Refunds) Mineral Tax Collections by Product

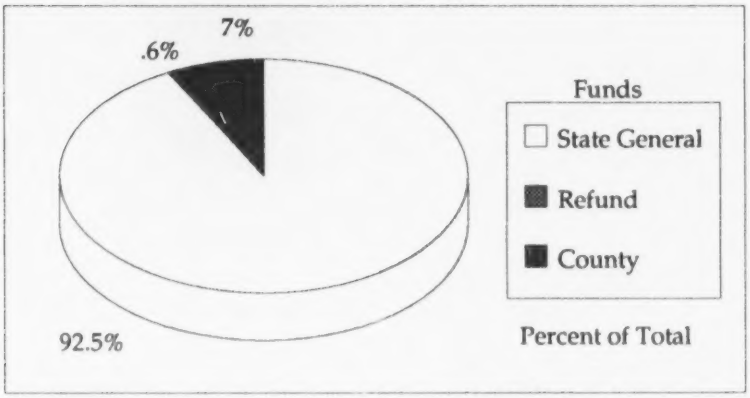
The tax rate on oil and natural gas is 8% of the sale price at the wellhead. Property tax credits of 3.67% on oil and 1% on natural gas create an effective mineral tax rate of 4.33% on oil and 7% on gas. The tax on coal is $1 per ton.



Fiscal Year	Oil	Natural Gas	Salt and/or Coal	Total	Total Percent Change
1988	$34,668,973	$43,621,693	$1,034,917	$79,325,584	27.2%
1989	$24,116,648	$52,160,994		$76,277,642	-3.8%
1990	$25,699,410	$58,069,884		$83,769,294	9.8%
1991	$36,852,862	$59,380,535	$29,335	$96,262,732	14.9%
1992	$29,829,055	$55,731,685		$85,560,740	-11.1%
1993	$24,538,046	$74,723,512		$99,261,558	16.0%

Mineral Tax Distributions by Product and Fund

Taxes on minerals are distributed first into a Refund Fund, then into the State General Fund and the Special County Mineral Tax Production Fund (for distribution to the county of origin). After refunds, the remainder is distributed to the other two funds.



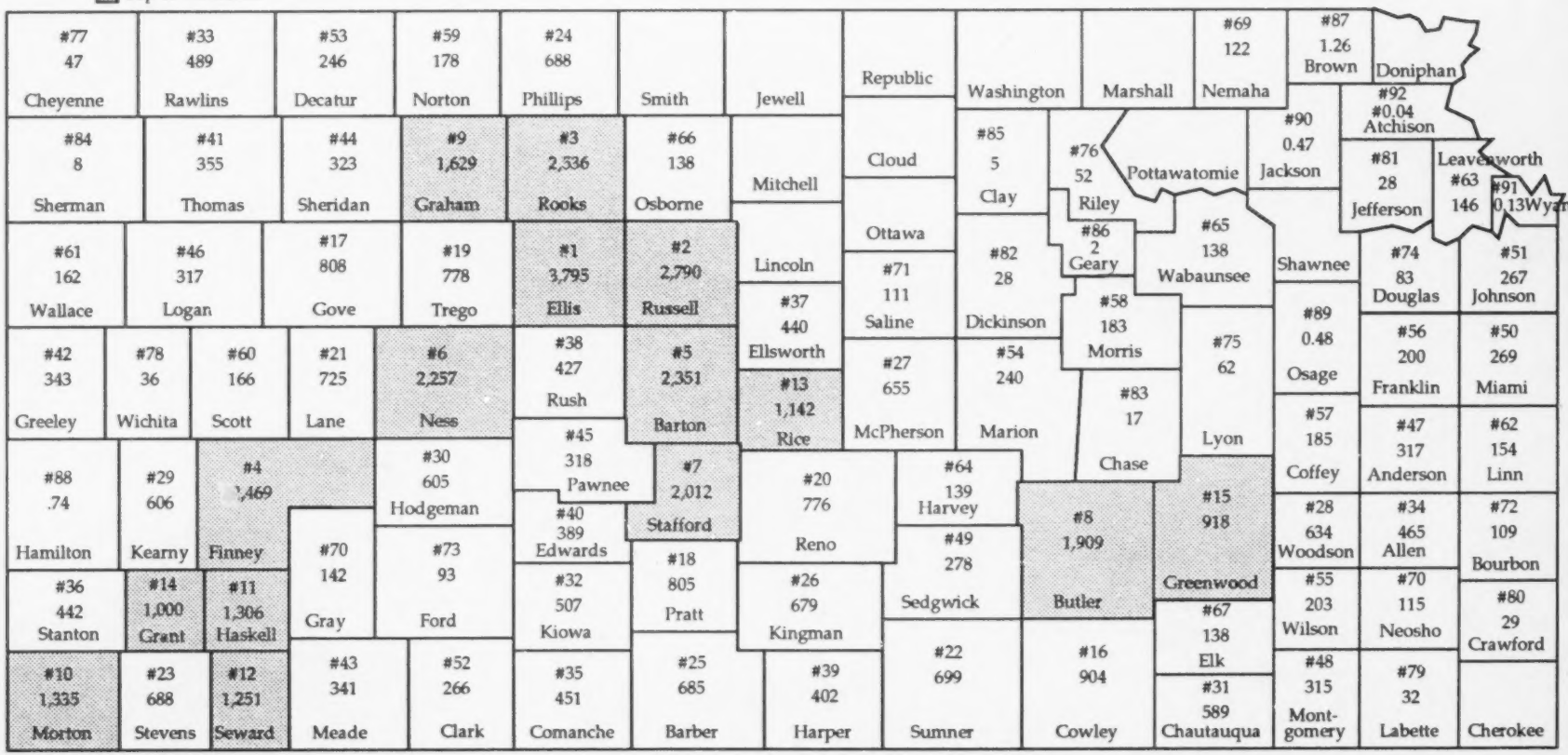
Mineral Tax Distribution to Funds, Fiscal Year 1993

Product Type	State General Fund	Refund Fund	Special County Mineral Tax Production Fund
Oil	$22,820,129	$273	$1,717,644
Natural Gas	$68,952,119	$581,449	$5,189,944
Coal	$0	$0	$0
Total	$91,772,248	$581,722	$6,907,588
Gross Total all Funds			$99,261,558

Oil Production

This map shows Kansas gross crude oil production in thousands of barrels by county by production month from May, 1992 through April, 1993, which corresponds to tax collections for FY 1993. The upper figures for each county is the statewide production ranking and the lower figure is the county's oil production.

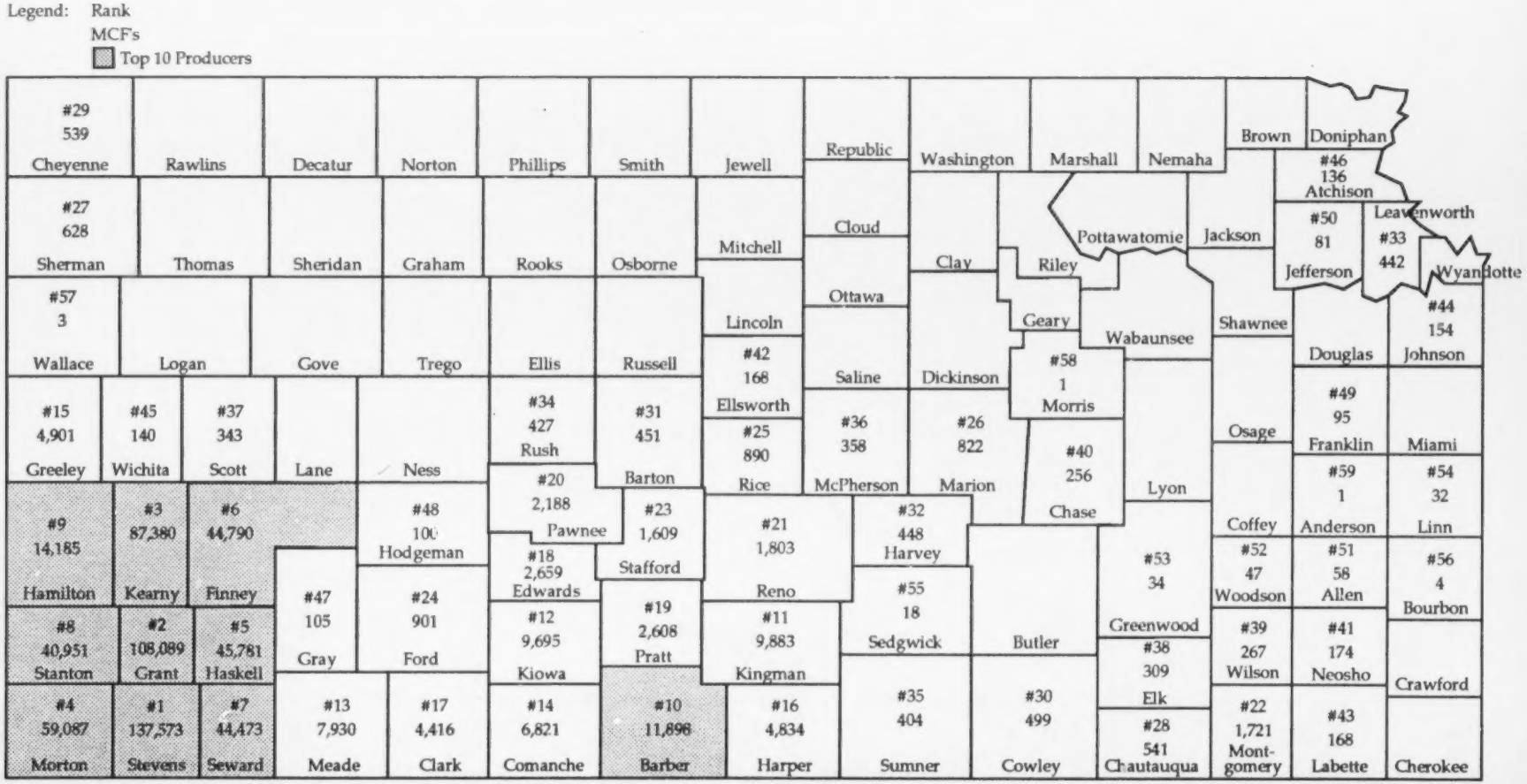
Ninety-two of the State's one hundred and five counties produced oil. Ellis County, with 3.8 million barrels, was the top producer. There were fifteen counties (see shaded areas) whose individual production exceeded one million barrels for the year. Their combined production of 28.7 million barrels was 55.8 percent of the statewide total production of 51.5 million barrels.



Gas Production

This map shows Kansas gross natural gas production, in thousands of MCF by county by production month May, 1992 through April, 1993, which corresponds to FY 1993 collections.

Fifty-nine of the State's one hundred and five counties produced natural gas. Stevens County was the highest producer with 137.6 million MCF. There were 10 counties (shaded area) with individual production exceeding 10 million MCF for the year. Their combined production of 594.2 million MCF was 89.3 percent of the statewide total production of 665 million MCF.



Mineral Tax: Number of Barrels Oil Production, Calendar Year 1992

Calendar Year 1992: January, 1992 through December, 1992

Rank	County	Number Barrels	Rank	County	Number Barrels	Rank	County	Number Barrels
1	Ellis	3,954,976	39	Edwards	404,603	77	Cheyenne	45,747
2	Russell	2,919,246	40	Sheridan	369,067	78	Labette	33,540
3	Rooks	2,661,689	41	Meade	367,618	79	Crawford	31,067
4	Barton	2,498,765	42	Thomas	365,452	80	Wichita	29,552
5	Finney	2,371,307	43	Stanton	353,211	81	Jefferson	29,155
6	Ness	2,366,630	44	Anderson	352,952	82	Dickinson	29,122
7	Stafford	2,054,727	45	Pawnee	348,350	83	Chase	17,913
8	Butler	1,939,442	46	Montgomery	340,978	84	Sherman	8,381
9	Graham	1,726,405	47	Greeley	327,161	85	Clay	5,237
10	Haskell	1,367,458	48	Logan	320,867	86	Geary	1,996
11	Morton	1,350,735	49	Clark	309,587	87	Brown	1,467
12	Rice	1,208,551	50	Sedgwick	289,126	88	Jackson	1,463
13	Seward	1,154,905	51	Miami	284,716	89	Hamilton	1,224
14	Grant	1,084,939	52	Johnson	275,083	90	Osage	984
15	Cowley	960,406	53	Decatur	256,450	91	Wyandotte	132
16	Greenwood	944,058	54	Marion	255,821	92	Atchison	38
17	Gove	860,929	55	Wilson	207,303		Cherokee	0
18	Pratt	834,743	56	Franklin	206,458		Cloud	0
19	Trego	812,042	57	Coffey	190,630		Doniphan	0
20	Stevens	797,837	58	Morris	185,011		Jewell	0
21	Reno	783,948	59	Norton	183,371		Lincoln	0
22	Lane	772,375	60	Scott	180,992		Marshall	0
23	Barber	751,628	61	Wallace	174,478		Mitchell	0
24	Sumner	736,087	62	Linn	167,042		Ottawa	0
25	Phillips	710,533	63	Leavenworth	159,573		Pottawatomie	0
26	Kingman	699,873	64	Elk	156,470		Republic	0
27	McPherson	685,234	65	Wabaunsee	145,896		Shawnee	0
28	Kearny	680,666	66	Harvey	141,979		Smith	0
29	Woodson	667,810	67	Osborne	137,886		Washington	0
30	Chautauqua	640,005	68	Gray	128,927			
31	Hodgeman	637,707	69	Nemaha	128,925		TOTAL OIL	53,643,314
32	Rawlins	550,599	70	Neosho	124,970			
33	Kiowa	529,329	71	Saline	114,987	Total Top 15 Counties		
34	Allen	498,636	72	Bourbon	113,706			29,620,181
35	Comanche	467,161	73	Ford	103,622	Top 15 Counties		
36	Rush	465,255	74	Douglas	84,033		Percent Total	55.2%
37	Ellsworth	457,227	75	Lyon	65,108			
38	Harper	425,309	76	Riley	54,715			

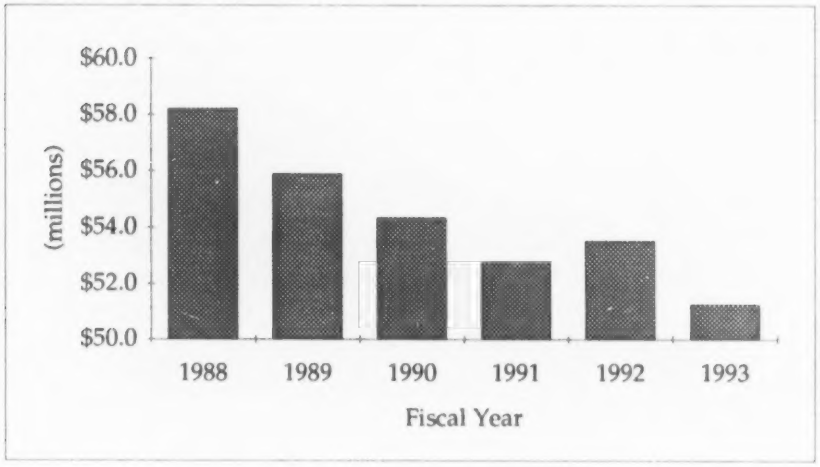
Mineral Tax: Thousand Cubic Feet (MCF) Gas Production, Calendar Year 1992

Calendar Year 1992: January, 1992 through December, 1992

Rank	County	MCF	Rank	County	MCF	Rank	County	MCF
1	Stevens	131,504,647	39	Wilson	310,317		Lincoln	0
2	Grant	102,644,780	40	Chase	281,518		Logan	0
3	Kearny	83,490,996	41	Labette	200,153		Lyon	0
4	Morton	57,902,700	42	Neosho	200,011		Marshall	0
5	Haskell	45,180,216	43	Ellsworth	186,224		Miami	0
6	Seward	45,127,779	44	Johnson	173,384		Mitchell	0
7	Finney	42,771,027	45	Wichita	138,712		Morris	0
8	Stanton	36,907,098	46	Atchison	137,855		Nemaha	0
9	Hamilton	14,540,271	47	Gray	116,675		Ness	0
10	Barber	12,784,627	48	Jefferson	114,445		Norton	0
11	Kingman	10,368,984	49	Hodgeman	108,268		Osage	0
12	Kiowa	10,072,626	50	Franklin	99,779		Osborne	0
13	Meade	7,574,426	51	Woodson	47,917		Ottawa	0
14	Comanche	7,033,069	52	Allen	45,722		Phillips	0
15	Greeley	5,088,225	53	Greenwood	41,344		Pottawatomie	0
16	Harper	4,930,505	54	Linn	40,034		Rawlins	0
17	Clark	4,481,880	55	Sedgwick	24,955		Republic	0
18	Edwards	2,850,489	56	Wallace	3,114		Riley	0
19	Pratt	2,802,000	57	Bourbon	2,864		Rooks	0
20	Pawnee	2,245,658	58	Anderson	502		Russell	0
21	Montgomery	1,777,909		Brown	0		Saline	0
22	Stafford	1,652,239		Butler	0		Shawnee	0
23	Reno	1,596,661		Cherokee	0		Sheridan	0
24	Ford	979,166		Clay	0		Smith	0
25	Rice	920,954		Cloud	0		Thomas	0
26	Marion	901,954		Coffey	0		Trego	0
27	Cheyenne	567,322		Crawford	0		Wabaunsee	0
28	Sherman	553,316		Decatur	0		Washington	0
29	Leavenworth	528,432		Dickinson	0		Wyandotte	0
30	Cowley	511,592		Doniphan	0			
31	Chautauqua	492,636		Douglas	0		Total	645,924,145
32	Rush	472,480		Ellis	0			
33	Harvey	472,300		Geary	0	Total Top 15 Counties		
34	Barton	467,134		Gove	0			612,991,471
35	Sumner	404,689		Graham	0			
36	McPherson	370,362		Jackson	0			
37	Scott	346,196		Jewell	0	Top 15 Counties		
38	Elk	333,007		Lane	0		Percent Total	94.9%

Cigarette Tax after Refunds

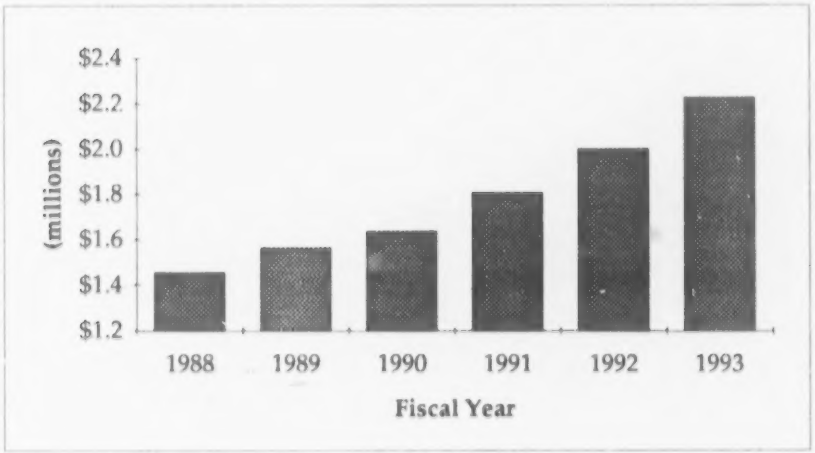
The cigarette tax is paid upon the purchase of tax stamps. The tax rate has not changed since October 1, 1985. Except for FY 1992, the tax collected has declined each year.



Fiscal Year	Amount Collected	Percent Change
1988	$58,202,972	-3.4%
1989	$55,892,630	-4.0%
1990	$54,348,356	-2.8%
1991	$52,776,242	-2.9%
1992	$53,485,742	1.3%
1993	$51,257,181	-4.2%

Tobacco Products Tax after Refunds

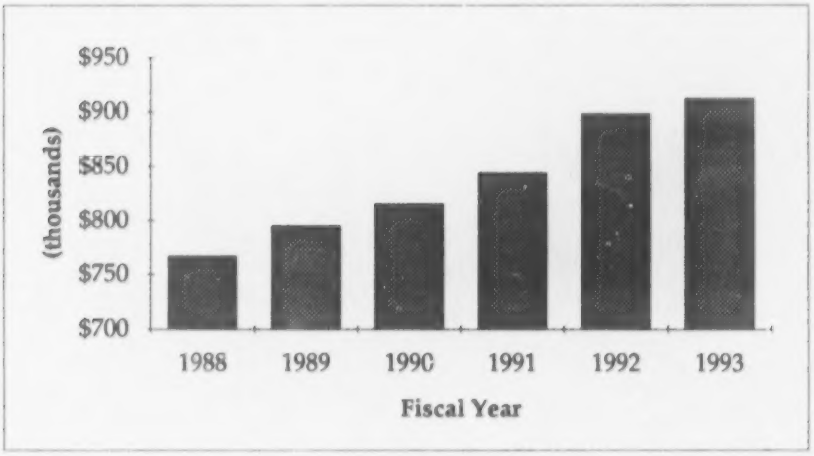
The tobacco products tax was reenacted in 1972. The tax rate is 10% on the wholesale price of tobacco products. It shows a steady growth.



Fiscal Year	Amount Collected	Percent Change
1988	$1,455,924	5.9%
1989	$1,563,877	7.4%
1990	$1,636,950	4.7%
1991	$1,807,850	10.4%
1992	$2,063,146	14.1%
1993	$2,227,422	8.0%

Bingo Enforcement Tax Gross Collections

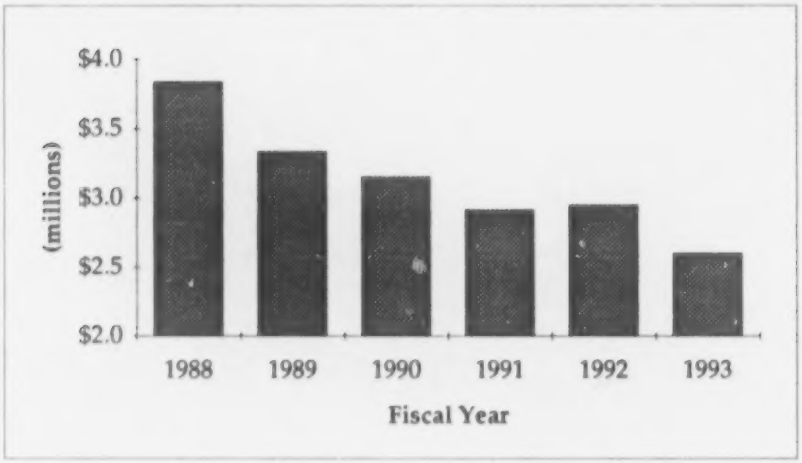
The bingo enforcement tax was enacted in 1975. The tax is assessed at the rate of 3% of gross receipts from the operation of bingo games. The tax is distributed one third to the State General Fund, one third to the State Bingo Regulation Fund and one third to the County and City Bingo Tax Fund.



Fiscal Year	Amount Collected	Percent Change
1988	$766,545	-1.0%
1989	$794,912	3.7%
1990	$815,433	2.6%
1991	$844,101	3.5%
1992	$898,627	6.5%
1993	$912,726	1.6%

Food Sales Tax Refunds

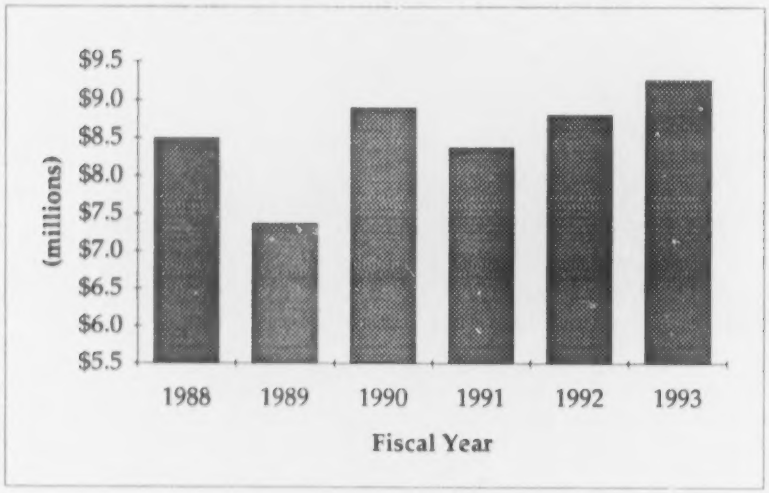
The food sales refund program provides to qualified Kansans a refund for sales tax paid on food. Amended in 1986, the program provides a refund maximum of $40 for a head of household and $30 for each dependent. The household income limitation is $13,000.



Fiscal Year	Number of Claims	Amount Paid	Percent Change
1988	83,313	$3,835,336	62.6%
1989	72,412	$3,332,604	-13.1%
1990	68,858	$3,151,744	-5.4%
1991	62,876	$2,915,111	-7.5%
1992	62,940	$2,949,184	1.2%
1993	52,242	$2,596,123	-12.0%

Homestead Property Tax Refunds

This program provides refunds to qualified Kansans. A claimant must be: at least 55 years, or disabled or blind, or have a dependent child under 18 residing in the home; be a Kansas resident for the tax year; and have a household income below $17,200. Fifteen percent of rent paid is considered property tax for this program. The maximum refund amount is $600, but varies according to household income. Beginning in 1992, pre-qualified filers could receive real estate tax payment through their County Treasurers prior to filing for the refund.

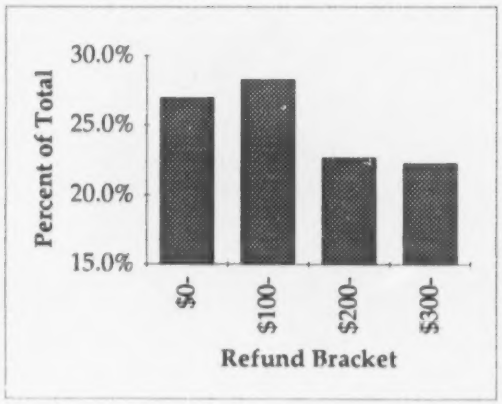


Fiscal Year	Number of Claims	Amount Paid	Percent Change
1988	54,032	$8,493,448	34.5%
1989	46,625	$7,372,487	-13.2%
1990	46,640	$8,894,033	20.6%
1991	43,872	$8,373,555	-5.9%
1992	45,253	$8,818,722	5.3%
1993	47,405	$9,265,585	5.1%

Homestead Property Tax Refunds, Process Year 1992

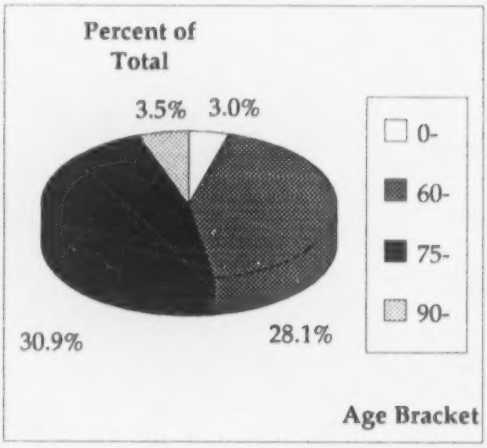
Homestead Property Tax Refunds by Refund Bracket

Amount of Refund	Number Refunds	Percent Total
$0 - $99	12,213	26.9%
$100 - $199	12,813	28.3%
$200 - $299	10,250	22.6%
$300 - $500	10,059	22.2%
Total	45,335	100.0%



Homestead Property Tax Refund by Age Bracket

Age of Filer	Number Refunds	Percent Total
0 - 29	167	0.4%
30 - 44	87	0.2%
45 - 59	1,115	2.5%
60 - 74	12,751	28.1%
75 - 89	14,019	30.9%
90 - over	1,606	3.5%
Total by Age	29,745	65.6%
Disabled	3,417	7.5%
Age Unknown	12,173	26.9%
Total	45,335	100.0%



The Process Year begins on January 1.

Homestead and Food Sales Accounts Receivable and Set-Offs

If a claimant is due a refund, the amount may be returned to the claimant (refund), may be used to off-set a balance due on another tax (account receivable), or may be used to off-set a balance due to another State agency (set-off). The FY 1993 Homestead increase is from a program enacted in 1992 in which filers can be pre-qualified. A portion of the refund is remitted to the County Treasurer for payment of real estate taxes. An accounts receivable account is established, and is cleared as the taxpayer files the return and the refund amount is determined.

Homestead Refund Amounts Used For Accounts Receivable

Fiscal Year	Number of Refunds	Amount	Average Amount	Change in Amount
1989	147	$12,752	$87	
1990	204	$20,225	$99	58.6%
1991	264	$24,675	$93	22.0%
1992	309	$27,088	$88	9.8%
1993	5,766	$909,840	$158	3,258.9%

Homestead Refund Amounts Used For Set-Offs

Fiscal Year	Number of Refunds	Amount	Average Amount	Change in Amount
1989	1,037	$184,792	$178	
1990	1,131	$228,427	$202	23.6%
1991	1,356	$281,383	$208	23.2%
1992	1,441	$312,536	$217	11.1%
1993	1,443	$341,573	$237	9.3%

Food Sales Refund Amounts Used For Accounts Receivable

Fiscal Year	Number of Refunds	Amount	Average Amount	Change in Amount
1989	468	$21,142	$45	
1990	459	$21,760	$47	2.9%
1991	616	$29,856	$48	37.2%
1992	696	$31,912	$46	6.9%
1993	6,268	$214,264	$34	571.4%

Food Sales Refund Amounts Used For Set-Offs

Fiscal Year	Number of Refunds	Amount	Average Amount	Change in Amount
1989	1,586	$121,253	$76	
1990	1,685	$128,769	$76	6.2%
1991	1,904	$146,130	$77	13.5%
1992	2,004	$152,566	$76	4.4%
1993	1,915	$145,774	$76	-4.5%

Audit Services Bureau Assessments by Tax Type

The Audit Services Bureau is responsible for in-state and out-of-state field audit activity. Offices are maintained in Topeka, Wichita and Kansas City.

The number is total of assessments, refunds and "no changes." The amount is the net amount of assessments and refunds.

	Fiscal Year 1992		Fiscal Year 1993	
	Number	Amount	Number	Amount
Corporate Income	185	$28,275,806	186	$35,381,877
Retailers' Sales	1068	$15,173,422	684	$12,746,413
Retailers' Use	144	$1,344,551	37	$1,011,720
Consumers' Use	340	$2,992,146	233	$3,885,348
Retail Liquor Excise	95	$705,534	34	$444,728
Bingo	4	$0	0	$0
Transient Guest	4	$13,494	2	$2,948
Special Fuels	59	$156,298	27	$103,469
Liquor Enforcement	69	$456,166	13	$61,761
Motor Fuel	27	$95,329	4	$4,966
Proration	72	$73,307	30	$92,952
Liquified Petroleum	2	$0	1	$1,113
Interstate Motor Fuel	26	$81,629	19	$58,494
Other	10	$52,518	1	$521
Total	2,105	$49,420,200	1,271	$53,796,310

Audit Services Bureau Cash Collections by Tax Type

Listed are the Audit Services cash collections during the fiscal years.

	Fiscal Year 1992 Amount	Fiscal Year 1993 Amount	Percent Change
Corporate Income	$15,752,457	$18,693,834	18.7%
Retailers' Sales	$6,198,979	$5,489,852	-11.4%
Retailers' Use	$628,800	$634,411	0.9%
Consumers' Use	$2,532,403	$3,116,594	23.1%
Retail Liquor Excise	$195,628	$217,143	11.0%
Bingo	$303	$0	-100.0%
Transient Guest	$250	$2,948	1,079.2%
Special Fuels	$129,050	$82,591	-36.0%
Liquor Enforcement	$198,897	$41,693	-79.0%
Gasoline Motor Fuel	$91,392	$4,872	-94.7%
Proration	$131,001	$90,667	-30.8%
Liquified Petroleum	$490	$1,113	127.1%
Interstate Motor Fuel	$79,517	$58,448	-26.5%
Other	$0	$521	100.0%
Total	$25,939,167	$28,434,687	9.6%

Division of Property Valuation

The Property Valuation Division has three general functions: 1) to value all state-appraised property; 2) to assist and supervise local appraisers, clerks, treasurers and others in performing duties related to the appraisal and taxation of real and personal property; and 3) to provide training and certification for county appraisers, clerks, treasurers and other county officials.

In addition to these general functions, several specific duties and powers are necessary for carrying out the Division's functions and responsibilities: 1) to confer with, advise and direct those persons obligated under the law to make levies and assessments; 2) to direct proceedings, actions and prosecutions to be instituted to enforce the orders and laws of assessment and taxation; 3) to require the Attorney General, or county attorneys to assist in the prosecution of actions and proceedings for violations of the law with respect to assessment and taxation; 4) to require any public officer to report information as to the assessment of property, collection of taxes, receipts and expenditures of public property; 5) to require individuals, partnerships, companies, associations, joint-stock companies, and corporations to furnish information to enable the director to ascertain value; 6) to summon witnesses from any part of the state and to cause the deposition of witnesses residing within or without the state in any matter which the Director shall have authority to investigate and determine; 7) to visit all of the counties of the state in order to investigate the works and methods of local Assessors, Boards of County Commissioners and County Boards of Equalization for their adherence to existing tax law; 8) to recommend and formulate such legislation as may be necessary for the prevention of tax evasion and for the standardization of the accounting and auditing of receipts and disbursements of public funds by investigating the tax systems of other states and countries; 9) to furnish the Governor with assistance and information on the subjects of tax administration, assessment, systemic improvements, and other recommended legislation; and 10) to ensure that all property shall be valued and assessed in the same manner, the Director can require any County Board of Equalization to raise or lower the valuation of real or personal property, in any township or city, and to raise or lower the valuation of the property of any person.

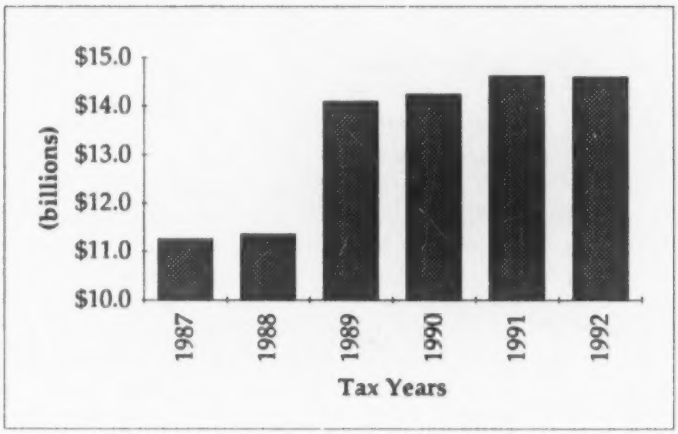
These responsibilities are carried out through three bureaus besides Administration: State Appraised Property, County Appraised Property and Compliance.

Statewide Assessed Property Values

The 1989 increase is a result of statewide mass reappraisal and classification.

Tax Years Assessed Valuation

Tax Year	Assessed Valuation
1987	$11,260,060,398
1988	$11,351,914,464
1989	$14,104,522,723
1990	$14,253,581,436
1991	$14,630,325,836
1992	$14,600,781,046



Tax Year Statewide Assessed Property Values

Property Category		1991 Assessed Valuation	1991 Percent Total	1992 Assessed Valuation	1992 Percent Total
State Assessed		$2,386,405,479	16.3%	$2,445,461,675	16.7%
County Assessed Real		$9,777,377,730	66.8%	$9,795,834,364	67.1%
County Assessed Personal		$2,466,542,627	16.9%	$2,359,485,007	16.2%
	Total	$14,630,325,836	100.0%	$14,600,781,046	100.0%

Tax Year State-Assessed Property

Property Category		1991 Assessed Valuation	1991 Percent Total	1992 Assessed Valuation	1992 Percent Total
Telephone		$451,967,044	18.9%	$452,894,143	18.5%
Water-Barge Radio CC		$9,648,787	0.4%	$12,933,904	0.5%
Electric Power Companies		$1,359,730,756	57.0%	$1,381,825,828	56.5%
Pipeline Companies		$452,561,086	19.0%	$470,228,019	19.2%
Railroad Companies		$112,497,806	4.7%	$127,579,781	5.2%
	Total	$2,386,405,479	100.0%	$2,445,461,675	100.0%

Real and Personal Property Taxes Levied, Except Motor Vehicle Property Tax

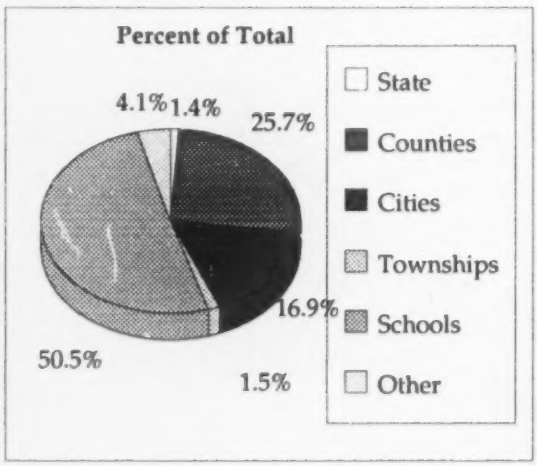
Kansas property tax is collected locally. By statute it is due on November 1, with half payable December 20 and the other half the following June 20. The State receives 1.5 mills of statewide assessed value, used for the State Institutional and Educational Building Funds. From tax year 1987 through tax year 1992, total property taxes increased 16%. Schools represent the largest 1992 taxing district, with 50% of the total tax. This is down from 58% in 1991, because of legislative changes to lessen school districts' reliance on this tax.

General Property Taxes by Local and State and Tax Year, in millions

Tax Years	Local Total	State Total	Total	Percent Change of Total
1987	$1,375.5	$16.9	$1,392.4	7.8%
1988	$1,463.2	$17.0	$1,480.3	6.3%
1989	$1,549.5	$21.2	$1,570.6	6.1%
1990	$1,633.3	$21.4	$1,654.7	5.4%
1991	$1,810.7	$21.9	$1,832.7	10.8%
1992	$1,585.8	$21.9	$1,607.7	-12.3%
			From 1987 through 1992	15.5%

Tax Year 1992 Total General Property Taxes, by Taxing Districts

Taxing District	Amount	Percent Total
State	$21,901,323	1.4%
Counties	$413,545,663	25.7%
Cities	$271,420,013	16.9%
Townships	$24,053,234	1.5%
Schools	$811,209,127	50.5%
Other	$65,599,118	4.1%
Total	$1,607,728,477	100.0%
Total Local	$1,585,827,154	98.6%
Total State	$21,901,323	1.4%
Total	$1,607,728,477	100.0%



Other includes: Cemetary; Drainage; Fire; Hospital; Library; Light; and all other taxing districts.

Assessment/Sales Median Ratio by County, Tax Year 1992

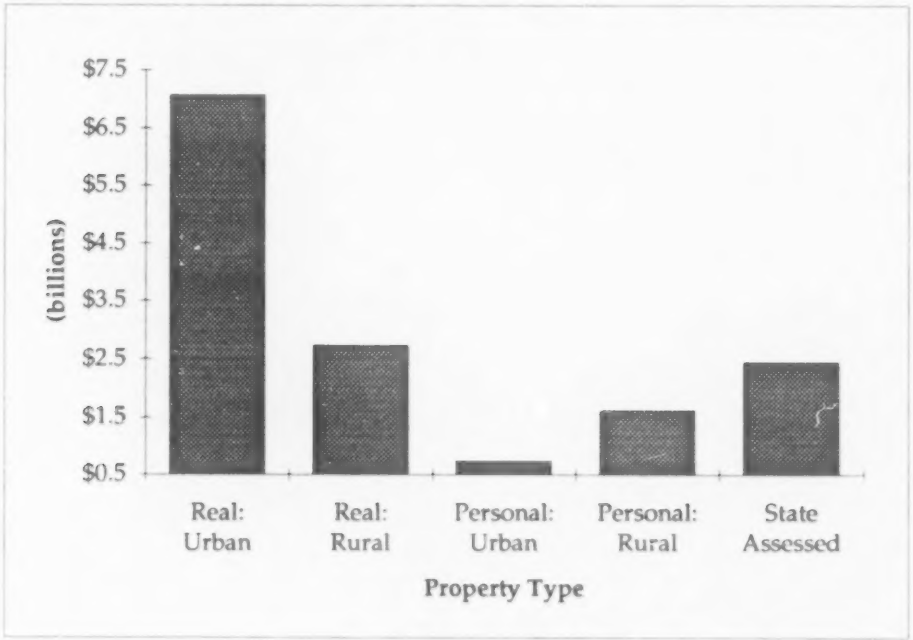
The assessment/sales ratio for property is the relationship of the assessed value to the sales price. The median ratio by county is shown for Residential, Vacant Lot, Agricultural and Other, which includes commercial, industrial, public utility, oil and natural gas property.

County	Resi-dential	Vacant Lot	Agri-cultural	Other
Allen	11.5	7.5	11.1	27.6
Anderson	11.5	9.8	11.3	26.4
Atchison	11.6	9.3	9.2	28.2
Barber	14.3	18.0	7.4	25.3
Barton	11.8	10.1	10.2	27.5
Bourbon	12.1	35.4	8.7	34.5
Brown	11.6	10.3	8.6	26.2
Butler	10.4	8.9	4.1	29.6
Chase	12.1	4.9	6.1	27.2
Chautauqua	12.1	9.7	8.0	32.4
Cherokee	10.8	10.8	11.4	30.5
Cheyenne	11.8	12.2	9.8	29.0
Clark	12.0	11.6	8.8	appeal
Clay	11.4	7.1	11.3	32.0
Cloud	11.7	appeal	9.2	appeal
Coffey	11.7	14.2	9.5	31.6
Comanche	11.8	11.0	6.7	30.7
Cowley	11.6	14.0	8.8	28.0
Crawford	10.8	8.5	11.6	28.3
Decatur	13.4	18.0	5.8	31.5
Dickinson	10.5	8.8	11.7	29.5
Doniphan	appeal	appeal	7.0	appeal
Douglas	11.6	10.4	5.6	27.5
Edwards	11.7	12.0	7.9	36.6
Elk	11.3	12.3	7.5	26.9
Ellis	11.7	11.4	5.3	31.7
Ellsworth	10.7	7.1	6.7	50.0
Finney	11.4	10.9	7.8	28.8
Ford	11.8	10.0	9.3	37.4
Franklin	11.6	11.9	7.3	31.3
Geary	12.0	11.0	5.6	27.7
Gove	11.4	17.3	8.6	29.6
Graham	12.1	16.0	7.5	31.8
Grant	11.6	10.9	10.2	28.8
Gray	11.0	9.8	8.0	30.8
Greeley	12.2	12.8	7.4	29.9
Greenwood	10.5	4.7	8.1	29.4
Hamilton	11.6	10.8	8.2	28.9
Harper	11.3	12.7	9.9	30.1
Harvey	11.6	10.4	7.1	28.2
Haskell	11.1	appeal	8.7	26.7
Hodgeman	11.8	16.1	10.2	27.8
Jackson	11.5	11.1	8.7	27.5
Jefferson	11.9	8.7	5.4	29.2
Jewell	appeal	15.4	8.1	31.0
Johnson	11.9	11.8	1.7	26.4
Kearny	11.8	11.7	7.5	29.2
Kingman	11.7	10.7	9.4	26.0
Kiowa	11.3	10.3	7.7	27.6
Labette	11.7	8.4	10.6	25.0
Lane	11.4	12.5	7.6	32.5
Leavenworth	11.9	11.4	4.0	29.7
Lincoln	12.2	appeal	9.6	30.0
Linn	11.3	24.2	9.1	32.6
Logan	11.7	11.0	7.2	29.1
Lyon	11.9	11.6	5.9	30.8
Marion	appeal	appeal	10.0	appeal
Marshall	11.5	9.9	7.8	25.7
McPherson	11.6	11.3	8.0	28.8
Meade	11.6	11.7	10.3	27.6
Miami	10.8	9.2	5.0	21.0
Mitchell	11.0	9.5	7.7	27.0
Montgomery	12.4	15.9	8.0	29.9
Morris	12.0	8.8	8.4	25.7
Morton	12.0	12.8	6.5	30.9
Nemaha	11.4	8.3	6.6	29.4
Neosho	11.2	10.0	7.7	27.0
Ness	15.0	12.2	9.8	30.1
Norton	11.8	9.3	6.8	35.2
Osage	11.4	9.1	8.4	31.1
Osborne	appeal	appeal	8.1	29.8
Ottawa	appeal	appeal	9.1	appeal
Pawnee	11.9	14.5	10.2	29.3
Phillips	12.7	10.3	7.0	31.5
Pottawatomie	10.4	5.9	8.1	19.0
Pratt	11.7	14.0	9.3	32.2
Rawlins	11.5	10.3	7.1	31.5
Reno	11.9	10.1	9.0	34.6
Republic	12.2	appeal	9.1	appeal
Rice	11.5	12.0	10.0	27.7
Riley	11.2	11.1	5.0	28.6
Rooks	12.8	21.5	8.1	30.2
Rush	appeal	appeal	appeal	appeal
Russell	appeal	appeal	8.8	appeal
Saline	11.4	12.1	7.2	29.3
Scott	11.4	11.1	6.3	30.0
Sedgwick	11.4	12.7	4.1	30.7
Seward	11.7	11.3	6.1	27.9
Shawnee	11.6	9.6	4.8	29.3
Sheridan	11.7	10.5	6.6	25.7
Sherman	11.1	7.9	8.5	25.6
Smith	11.0	appeal	8.5	appeal
Stafford	appeal	11.4	9.7	appeal
Stanton	12.4	9.9	8.2	33.2
Stevens	11.7	11.2	6.5	30.0
Sumner	11.7	12.0	9.4	31.4
Thomas	11.4	12.2	6.2	29.6
Trego	11.9	12.3	8.1	29.2
Wabaunsee	11.5	9.3	7.8	29.5
Wallace	12.8	12.2	7.3	31.8
Washington	12.3	12.8	10.6	32.7
Wichita	12.1	8.5	8.5	30.3
Wilson	13.9	23.2	8.3	31.2
Woodson	13.4	10.8	8.9	28.6
Wyandotte	12.2	11.5	2.0	30.3

appeal = under appeal in District Court

Assessed Valuation by Property Type, Tax Years 1991 and 1992

Assessed Valuation by Property Type, Tax Year 1992

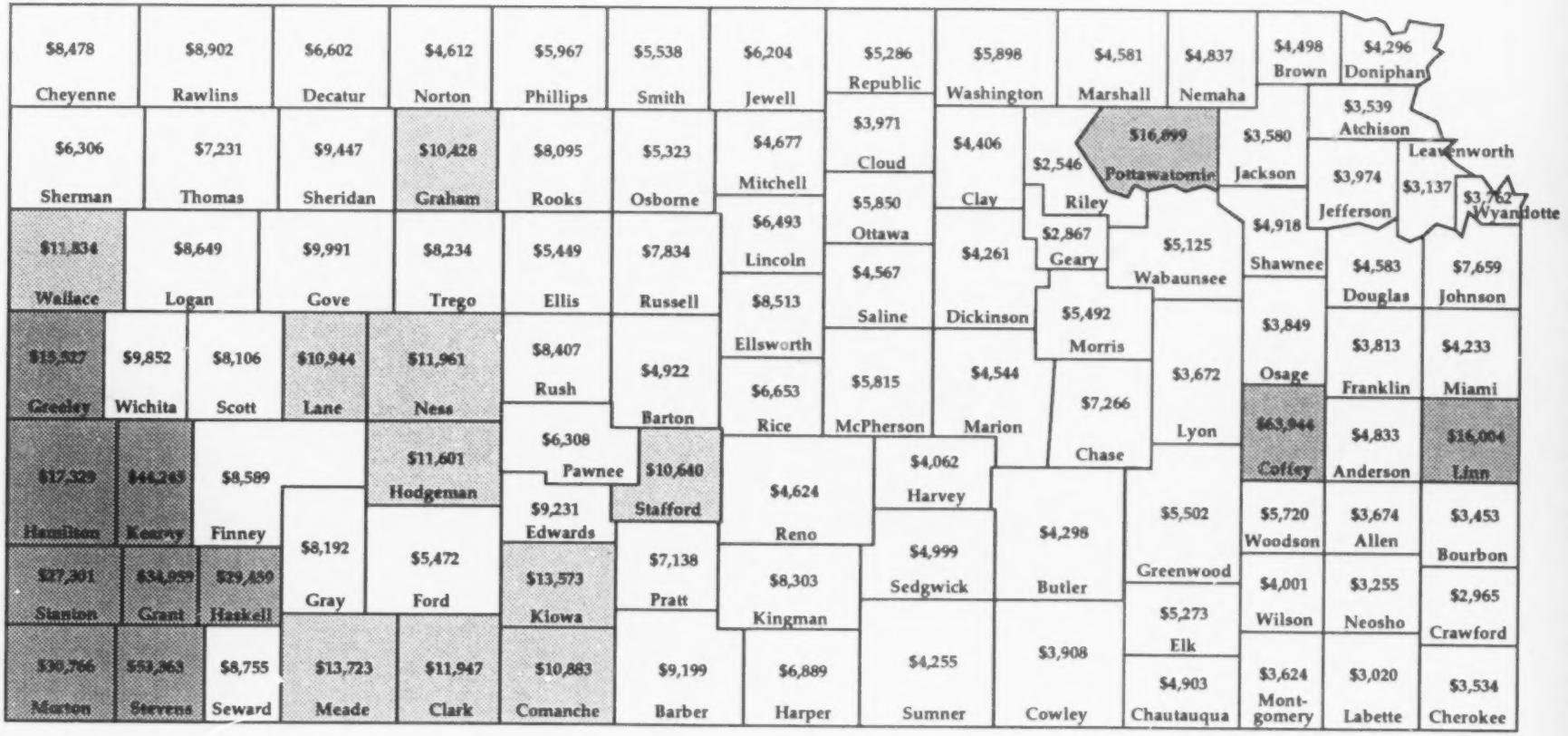


Assessed Valuation by Property Type, Tax Years 1991 and 1992

Property Type	Assessed Valuation Tax Year 1991	Assessed Valuation Tax Year 1992	Percent Change	1992 Percent Total
Locally Assessed:				
Real: Urban	$7,043,666,604	$7,070,161,744	0.4%	48.4%
Real: Rural	$2,733,711,126	$2,725,672,620	-0.3%	18.7%
Personal: Urban	$721,307,956	$739,984,116	2.6%	5.1%
Personal: Rural	$1,745,234,671	$1,619,500,891	-7.2%	11.1%
State Assessed	$2,386,405,479	$2,445,461,675	2.5%	16.7%
Total	$14,630,325,836	$14,600,781,046	-0.2%	100.0%

Total Assessed Value of Property Per Capita, 1992

Legend:
- $0 - $10,000
- $10,000 - $15,000
- More than $15,000



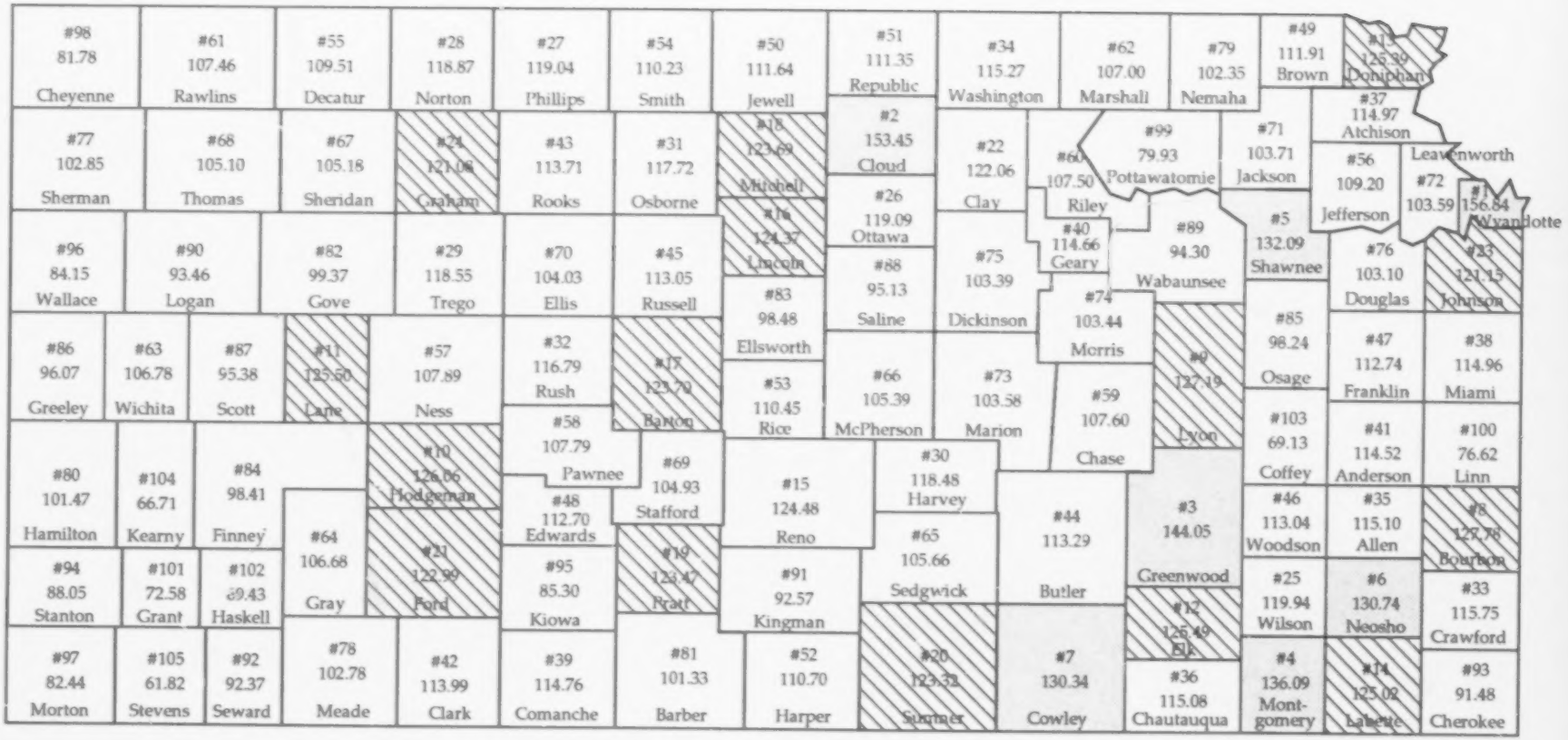
Average Countywide Levies per $1,000 Assessed Valuation, Tax Years 1990 through 1992

County	1990	1991	1992
Allen	139.92	144.01	115.10
Anderson	109.96	134.72	114.52
Atchison	143.14	143.88	114.97
Barber	106.35	114.05	101.33
Barton	127.60	142.74	123.70
Bourbon	137.29	153.00	127.78
Brown	127.14	139.55	111.91
Butler	128.01	137.63	113.29
Chase	114.07	120.20	107.60
Chautauqua	113.42	126.42	115.08
Cherokee	103.16	108.08	91.48
Cheyenne	98.58	103.84	81.78
Clark	116.25	123.26	113.99
Clay	126.30	136.83	122.06
Cloud	164.20	180.35	153.45
Coffey	45.03	47.31	69.13
Comanche	114.01	120.74	114.76
Cowley	147.73	159.84	130.34
Crawford	121.03	127.25	115.75
Decatur	112.33	129.20	109.51
Dickinson	122.03	133.97	103.39
Doniphan	128.39	139.25	125.39
Douglas	120.93	128.83	103.10
Edwards	119.60	125.51	112.70
Elk	119.24	133.14	125.49
Ellis	109.42	125.98	104.03
Ellsworth	127.89	137.50	98.48
Finney	107.45	114.63	98.41
Ford	138.37	154.79	122.99
Franklin	132.07	137.29	112.74
Geary	109.40	125.54	114.66
Gove	102.86	115.22	99.37
Graham	130.11	131.73	121.08
Grant	53.37	62.32	72.58
Gray	122.35	123.23	106.68
Greeley	102.84	101.31	96.07
Greenwood	142.13	160.38	144.05
Hamilton	102.40	101.63	101.47
Harper	124.31	129.84	110.70
Harvey	149.35	149.18	118.48
Haskell	59.94	69.83	69.43
Hodgeman	139.97	136.42	126.06
Jackson	130.80	124.64	103.71
Jefferson	117.02	122.00	109.20
Jewell	130.63	140.51	111.64
Johnson	111.13	118.31	121.15
Kearny	46.68	60.35	66.71
Kingman	112.47	117.11	92.57
Kiowa	96.51	97.77	85.30
Labette	147.04	161.70	125.02
Lane	132.27	139.84	125.50
Leavenworth	123.47	134.43	103.59
Lincoln	137.55	143.65	124.37
Linn	70.46	77.79	76.62
Logan	110.92	120.48	93.46
Lyon	145.64	147.25	127.19
Marion	110.72	117.40	103.58
Marshall	135.35	134.18	107.00
McPherson	125.35	134.92	105.39
Meade	89.68	108.91	102.78
Miami	127.06	139.28	114.96
Mitchell	129.22	139.52	123.69
Montgomery	148.09	158.86	136.09
Morris	118.46	123.85	103.44
Morton	69.81	70.88	82.44
Nemaha	104.97	113.56	102.35
Neosho	163.28	169.04	130.74
Ness	114.23	118.43	107.89
Norton	131.63	143.42	118.87
Osage	109.74	114.99	98.24
Osborne	122.88	130.66	117.72
Ottawa	130.99	134.27	119.09
Pawnee	115.36	127.96	107.79
Phillips	125.95	138.65	119.04
Pottawatomie	71.14	79.17	79.93
Pratt	127.66	139.97	123.47
Rawlins	143.79	147.75	107.46
Reno	142.45	152.55	124.48
Republic	132.25	130.95	111.35
Rice	118.30	125.91	110.45
Riley	132.86	143.92	107.50
Rooks	114.37	117.91	113.71
Rush	114.41	124.94	116.79
Russell	105.71	124.57	113.05
Saline	124.12	127.73	95.13
Scott	120.72	118.12	95.38
Sedgwick	128.96	144.07	105.66
Seward	103.47	109.65	92.37
Shawnee	152.81	166.48	132.09
Sheridan	120.97	129.92	105.18
Sherman	116.06	120.34	102.85
Smith	140.99	152.52	110.23
Stafford	109.62	115.76	104.93
Stanton	75.51	81.39	88.05
Stevens	34.75	39.89	61.82
Sumner	141.41	144.09	123.32
Thomas	117.11	124.15	105.10
Trego	117.68	128.14	118.55
Wabaunsee	106.86	114.02	94.30
Wallace	108.15	110.04	84.15
Washington	124.73	131.97	115.27
Wichita	129.88	132.72	106.78
Wilson	123.17	136.83	119.94
Woodson	113.28	125.62	113.04
Wyandotte	161.42	169.39	156.84
Statewide	116.09	125.26	110.11

Average Countywide Levies per $1,000 Assessed Valuation, Tax Year 1992

Each county shows: Rank: Highest to Lowest
Levy per $1,000 Assessed Value

Legend: Counties with levy above 120.00
Counties with levy above 130.00



Total Real and Personal Property Taxes Levied by County

Figures do not include motor vehicles taxed under K.S.A. 79-5100.

County	Property Taxes Tax Year 1991	Property Taxes Tax Year 1992	Percent Change
Allen	$7,740,390	$6,189,463	-20.0%
Anderson	$5,025,143	$4,318,544	-14.1%
Atchison	$8,446,426	$6,888,265	-18.4%
Barber	$6,474,974	$5,475,182	-15.4%
Barton	$21,532,325	$17,888,799	-16.9%
Bourbon	$7,844,018	$6,603,064	-15.8%
Brown	$6,977,584	$5,601,870	-19.7%
Butler	$30,190,670	$24,705,338	-18.2%
Chase	$2,641,459	$2,361,828	-10.6%
Chautauqua	$2,703,765	$2,486,642	-8.0%
Cherokee	$7,946,223	$6,910,233	-13.0%
Cheyenne	$2,938,644	$2,248,412	-23.5%
Clark	$3,789,271	$3,292,802	-13.1%
Clay	$5,513,377	$4,925,747	-10.7%
Cloud	$7,958,878	$6,717,858	-15.6%
Coffey	$25,772,130	$37,148,665	44.1%
Comanche	$3,284,191	$2,888,563	-12.0%
Cowley	$22,867,630	$18,804,665	-17.8%
Crawford	$13,159,011	$12,209,800	-7.2%
Decatur	$3,499,856	$2,906,997	-16.9%
Dickinson	$10,833,387	$8,352,169	-22.9%
Doniphan	$4,682,452	$4,382,157	-6.4%
Douglas	$46,769,467	$38,648,706	-17.4%
Edwards	$4,531,323	$3,939,564	-13.1%
Elk	$2,385,183	$2,201,509	-7.7%
Ellis	$18,843,617	$14,782,818	-21.5%
Ellsworth	$5,666,796	$5,521,876	-2.6%
Finney	$32,415,050	$27,952,028	-13.8%
Ford	$23,556,424	$18,482,103	-21.5%
Franklin	$11,195,206	$9,455,311	-15.5%
Geary	$10,810,940	$10,073,022	-6.8%
Gove	$3,973,865	$3,207,854	-19.3%
Graham	$5,102,060	$4,473,267	-12.3%
Grant	$15,977,648	$18,164,949	13.7%
Gray	$5,631,076	$4,715,669	-16.3%
Greeley	$2,792,447	$2,646,205	-5.2%
Greenwood	$7,043,891	$6,219,096	-11.7%
Hamilton	$4,302,409	$4,199,020	-2.4%
Harper	$6,986,459	$5,434,434	-22.2%
Harvey	$18,442,185	$14,931,629	-19.0%
Haskell	$8,128,072	$7,947,859	-2.2%
Hodgeman	$3,595,373	$3,183,820	-11.4%
Jackson	$4,874,785	$4,278,427	-12.2%
Jefferson	$7,474,044	$6,927,084	-7.3%
Jewell	$3,724,959	$2,944,192	-21.0%
Johnson	$322,492,123	$329,405,826	2.1%
Kearny	$11,174,554	$11,886,306	6.4%
Kingman	$8,564,697	$6,373,857	-25.6%
Kiowa	$4,930,786	$4,237,453	-14.1%
Labette	$11,460,167	$8,945,484	-21.9%
Lane	$3,758,071	$3,262,010	-13.2%
Leavenworth	$26,900,907	$20,925,556	-22.2%
Lincoln	$3,280,480	$2,949,780	-10.1%
Linn	$10,116,501	$10,121,528	0.0%
Logan	$3,089,985	$2,490,409	-19.4%
Lyon	$18,526,845	$16,220,259	-12.4%
Marion	$6,802,533	$6,070,163	-10.8%
Marshall	$7,145,465	$5,737,880	-19.7%
McPherson	$21,060,614	$16,710,847	-20.7%
Meade	$7,094,625	$5,990,077	-15.6%
Miami	$13,406,786	$11,419,038	-14.8%
Mitchell	$4,815,163	$4,167,087	-13.5%
Montgomery	$23,015,861	$19,145,430	-16.8%
Morris	$4,107,029	$3,521,030	-14.3%
Morton	$8,320,687	$8,826,124	6.1%
Nemaha	$5,737,300	$5,171,758	-9.9%
Neosho	$9,295,656	$7,249,696	-22.0%
Ness	$6,167,180	$5,204,324	-15.6%
Norton	$3,971,682	$3,260,456	-17.9%
Osage	$6,504,528	$5,766,030	-11.4%
Osborne	$3,524,965	$3,049,520	-13.5%
Ottawa	$4,353,733	$3,925,063	-9.8%
Pawnee	$6,323,518	$5,137,067	-18.8%
Phillips	$5,692,347	$4,680,763	-17.8%
Pottawatomie	$21,051,277	$21,785,406	3.5%
Pratt	$9,903,559	$8,550,701	-13.7%
Rawlins	$4,393,805	$3,256,370	-25.9%
Reno	$44,619,157	$35,906,344	-19.5%
Republic	$4,616,846	$3,815,159	-17.4%
Rice	$9,030,486	$7,797,076	-13.7%
Riley	$24,350,627	$18,373,243	-24.5%
Rooks	$6,294,056	$5,558,930	-11.7%
Rush	$4,051,780	$3,772,088	-6.9%
Russell	$8,169,697	$6,938,959	-15.1%
Saline	$28,530,278	$21,421,143	-24.9%
Scott	$4,966,640	$4,089,176	-17.7%
Sedgwick	$282,697,239	$213,214,833	-24.6%
Seward	$18,074,419	$15,157,564	-16.1%
Shawnee	$135,518,658	$104,575,891	-22.8%
Sheridan	$3,680,127	$3,023,499	-17.8%
Sherman	$5,629,254	$4,491,826	-20.2%
Smith	$4,332,642	$3,099,567	-28.5%
Stafford	$7,049,115	$5,989,377	-15.0%
Stanton	$5,478,795	$5,608,389	2.4%
Stevens	$11,821,675	$16,652,906	40.9%
Sumner	$15,847,982	$13,558,027	-14.4%
Thomas	$7,555,065	$6,275,217	-16.9%
Trego	$4,072,219	$3,605,778	-11.5%
Wabaunsee	$3,730,458	$3,191,059	-14.5%
Wallace	$2,351,659	$1,813,454	-22.9%
Washington	$5,433,088	$4,809,186	-11.5%
Wichita	$3,469,642	$2,712,275	-21.8%
Wilson	$5,573,987	$4,937,933	-11.4%
Woodson	$2,936,148	$2,661,294	-9.4%
Wyandotte	$99,749,832	$95,597,481	-4.2%
Total	$1,832,660,080	$1,607,728,477	-12.3%

Motor Vehicle Property Tax and Taxable Valuation, Taxed under K.S.A. 79-5100

County	12/31/91 Tax	12/31/91 Valuation	12/31/92 Tax	12/31/92 Valuation	Percent Change Tax	Percent Change Valuation
Allen	$1,363,153	$10,514,427	$1,493,592	$10,674,545	9.6%	1.5%
Anderson	$617,272	$5,824,912	$645,620	$5,871,354	4.6%	0.8%
Atchison	$1,512,590	$10,726,751	$1,582,500	$11,055,302	4.6%	3.1%
Barber	$567,852	$5,353,712	$586,953	$5,518,963	3.4%	3.1%
Barton	$3,037,607	$25,197,481	$3,177,365	$24,901,567	4.6%	-1.2%
Bourbon	$1,295,786	$9,555,308	$1,343,880	$9,788,838	3.7%	2.4%
Brown	$817,573	$7,431,338	$949,017	$7,464,344	16.1%	0.4%
Butler	$5,286,937	$42,503,255	$5,638,959	$44,049,205	6.7%	3.6%
Chase	$258,180	$2,320,988	$263,898	$2,313,512	2.2%	-0.3%
Chautauqua	$369,950	$3,393,914	$380,812	$3,357,658	2.9%	-1.1%
Cherokee	$1,461,887	$14,542,518	$1,545,618	$14,982,730	5.7%	3.0%
Cheyenne	$298,610	$3,270,467	$326,379	$3,310,865	9.3%	1.2%
Clark	$250,238	$2,376,816	$267,495	$2,301,092	6.9%	-3.2%
Clay	$831,298	$6,608,196	$838,681	$6,640,387	0.9%	0.5%
Cloud	$1,133,352	$7,370,725	$1,234,773	$7,519,980	8.9%	2.0%
Coffey	$389,543	$8,042,265	$387,196	$8,597,854	-0.6%	6.9%
Comanche	$270,896	$2,429,387	$264,832	$2,322,927	-2.2%	-4.4%
Cowley	$3,614,584	$25,273,453	$3,873,204	$26,218,306	7.2%	3.7%
Crawford	$2,887,649	$24,854,526	$3,099,294	$25,608,289	7.3%	3.0%
Decatur	$327,360	$3,303,499	$376,238	$3,349,305	14.9%	1.4%
Dickinson	$1,513,215	$13,590,475	$1,725,281	$14,138,175	14.0%	4.0%
Doniphan	$664,658	$5,261,199	$688,528	$5,362,739	3.6%	1.9%
Douglas	$7,167,416	$59,441,162	$7,226,542	$59,757,559	0.8%	0.5%
Edwards	$351,322	$3,507,884	$410,029	$3,428,365	16.7%	-2.3%
Elk	$318,381	$2,351,170	$282,873	$2,372,199	-11.2%	0.9%
Ellis	$2,221,269	$21,166,032	$2,348,302	$21,461,123	5.7%	1.4%
Ellsworth	$612,484	$4,966,299	$664,360	$5,194,574	8.5%	4.6%
Finney	$2,589,686	$24,298,272	$2,625,490	$24,434,077	1.4%	0.6%
Ford	$2,509,175	$20,098,325	$2,737,816	$19,786,777	9.1%	-1.6%
Franklin	$1,905,912	$15,816,969	$2,092,135	$15,840,744	9.8%	0.2%
Geary	$1,521,803	$13,361,341	$1,525,277	$13,942,203	0.2%	4.3%
Gove	$325,548	$3,181,016	$337,436	$3,280,536	3.7%	3.1%
Graham	$372,286	$2,942,207	$381,475	$2,931,966	2.5%	-0.3%
Grant	$441,199	$7,948,246	$446,048	$8,356,867	1.1%	5.1%
Gray	$600,353	$5,220,328	$637,837	$5,213,088	6.2%	-0.1%
Greeley	$167,136	$1,619,975	$170,871	$1,661,456	2.2%	2.6%
Greenwood	$817,608	$5,632,149	$797,499	$5,611,209	-2.5%	-0.4%
Hamilton	$227,713	$2,349,927	$240,832	$2,351,804	5.8%	0.1%
Harper	$728,037	$6,044,456	$761,523	$6,126,049	4.6%	1.3%
Harvey	$2,923,512	$21,523,476	$3,341,191	$22,371,102	14.3%	3.9%
Haskell	$284,889	$4,501,391	$268,016	$4,471,400	-5.9%	-0.7%
Hodgeman	$265,780	$2,103,093	$292,099	$2,086,901	9.9%	-0.8%
Jackson	$904,388	$7,920,032	$1,057,540	$8,085,416	16.9%	2.1%
Jefferson	$1,426,887	$13,131,905	$1,566,961	$13,390,882	9.8%	2.0%
Jewell	$397,699	$3,299,369	$431,338	$3,301,956	8.5%	0.1%
Johnson	$47,797,136	$447,752,456	$50,728,391	$456,469,617	6.1%	1.9%
Kearny	$207,017	$4,326,375	$208,618	$4,468,737	0.8%	3.3%
Kingman	$815,419	$7,265,802	$849,100	$7,549,904	4.1%	3.9%
Kiowa	$323,079	$3,623,993	$358,005	$3,709,318	10.8%	2.4%
Labette	$2,141,498	$14,895,511	$2,221,105	$15,105,552	3.7%	1.4%
Lane	$316,056	$2,436,413	$327,861	$2,478,799	3.7%	1.7%
Leavenworth	$4,718,088	$39,153,934	$5,066,011	$41,029,970	7.4%	4.8%
Lincoln	$343,004	$2,684,897	$376,044	$2,733,969	9.6%	1.8%
Linn	$475,439	$6,851,893	$509,775	$7,234,855	7.2%	5.6%
Logan	$292,900	$2,763,751	$320,314	$2,887,741	9.4%	4.5%
Lyon	$3,179,269	$22,548,123	$3,326,148	$22,837,693	4.6%	1.3%
Marion	$1,019,888	$9,585,245	$1,091,936	$9,862,315	7.1%	2.9%

Motor Vehicle Property Tax and Taxable Valuation, Taxed under K.S.A. 79-5100

County	12/31/91 Tax	12/31/91 Valuation	12/31/92 Tax	12/31/92 Valuation	Percent Change Tax	Percent Change Valuation
Marshall	$1,109,701	$8,838,079	$1,189,898	$8,791,201	7.2%	-0.5%
McPherson	$3,036,835	$25,556,354	$2,853,406	$22,763,872	-6.0%	-10.9%
Meade	$382,397	$4,110,555	$383,592	$4,277,149	0.3%	4.1%
Miami	$2,227,200	$19,724,223	$2,545,115	$20,031,600	14.3%	1.6%
Mitchell	$725,925	$5,952,936	$790,232	$6,115,590	8.9%	2.7%
Montgomery	$3,578,877	$25,090,100	$3,737,998	$25,241,053	4.4%	0.6%
Morris	$528,718	$5,009,396	$595,139	$5,024,122	12.6%	0.3%
Morton	$278,585	$3,954,526	$281,056	$4,026,246	0.9%	1.8%
Nemaha	$830,693	$8,785,012	$919,391	$8,758,693	10.7%	-0.3%
Neosho	$1,976,098	$12,123,379	$2,001,846	$12,259,905	1.3%	1.1%
Ness	$445,137	$3,884,506	$450,384	$3,942,916	1.2%	1.5%
Norton	$571,985	$4,280,203	$568,990	$4,322,682	-0.5%	1.0%
Osage	$1,268,465	$12,067,291	$1,382,678	$12,599,237	9.0%	4.4%
Osborne	$464,083	$3,854,757	$491,592	$4,000,642	5.9%	3.8%
Ottawa	$512,111	$4,414,556	$588,115	$4,489,772	14.8%	1.7%
Pawnee	$647,690	$6,162,494	$729,275	$6,321,897	12.6%	2.6%
Phillips	$640,605	$4,959,278	$631,208	$5,011,691	-1.5%	1.1%
Pottawatomie	$929,267	$13,888,929	$1,050,549	$14,767,768	13.1%	6.3%
Pratt	$1,094,246	$8,608,923	$1,118,406	$8,761,025	2.2%	1.8%
Rawlins	$339,202	$2,653,348	$378,062	$2,629,338	11.5%	-0.9%
Reno	$5,614,533	$46,735,196	$6,637,102	$46,594,140	18.2%	-0.3%
Republic	$666,498	$5,274,055	$708,387	$5,356,386	6.3%	1.6%
Rice	$967,477	$8,264,938	$984,111	$8,318,842	1.7%	0.7%
Riley	$3,663,522	$29,253,415	$4,028,884	$30,323,139	10.0%	3.7%
Rooks	$638,234	$5,368,775	$616,391	$5,389,634	-3.4%	0.4%
Rush	$364,833	$3,063,174	$363,182	$3,174,339	-0.5%	3.6%
Russell	$843,587	$7,265,349	$772,873	$7,311,117	-8.4%	0.6%
Saline	$4,816,689	$40,282,414	$5,185,104	$41,773,248	7.6%	3.7%
Scott	$610,566	$5,536,454	$656,363	$5,436,930	7.5%	-1.8%
Sedgwick	$39,510,624	$330,008,717	$44,676,096	$346,441,807	13.1%	5.0%
Seward	$1,599,703	$15,439,364	$1,593,098	$15,396,563	-0.4%	-0.3%
Shawnee	$17,837,737	$123,697,938	$19,361,547	$126,705,895	8.5%	2.4%
Sheridan	$294,596	$2,749,021	$349,487	$2,888,943	18.6%	5.1%
Sherman	$607,424	$5,733,395	$678,565	$5,846,675	11.7%	2.0%
Smith	$476,927	$3,888,427	$547,331	$3,882,165	14.8%	-0.2%
Stafford	$502,281	$4,537,935	$471,684	$4,302,819	-6.1%	-5.2%
Stanton	$239,437	$3,081,037	$229,467	$3,038,945	-4.2%	-1.4%
Stevens	$230,297	$6,156,186	$224,235	$6,452,813	-2.6%	4.8%
Sumner	$2,283,852	$17,916,359	$2,631,013	$18,605,962	15.2%	3.8%
Thomas	$775,253	$6,995,419	$833,497	$7,117,523	7.5%	1.7%
Trego	$328,427	$2,823,307	$344,284	$2,925,475	4.8%	3.6%
Wabaunsee	$549,222	$5,247,430	$584,598	$5,470,943	6.4%	4.3%
Wallace	$158,124	$1,850,399	$194,090	$1,794,585	22.7%	-3.0%
Washington	$583,755	$4,904,189	$618,269	$4,956,701	5.9%	1.1%
Wichita	$299,024	$2,442,068	$319,371	$2,458,988	6.8%	0.7%
Wilson	$822,979	$6,956,245	$895,583	$7,270,996	8.8%	4.5%
Woodson	$337,535	$2,976,028	$339,985	$3,001,313	0.7%	0.8%
Wyandotte	$14,319,336	$94,809,941	$14,867,184	$92,104,773	3.8%	-2.9%
Total	$241,010,188	$2,033,235,049	$259,115,626	$2,075,652,718	7.5%	2.1%

Division of Vehicles

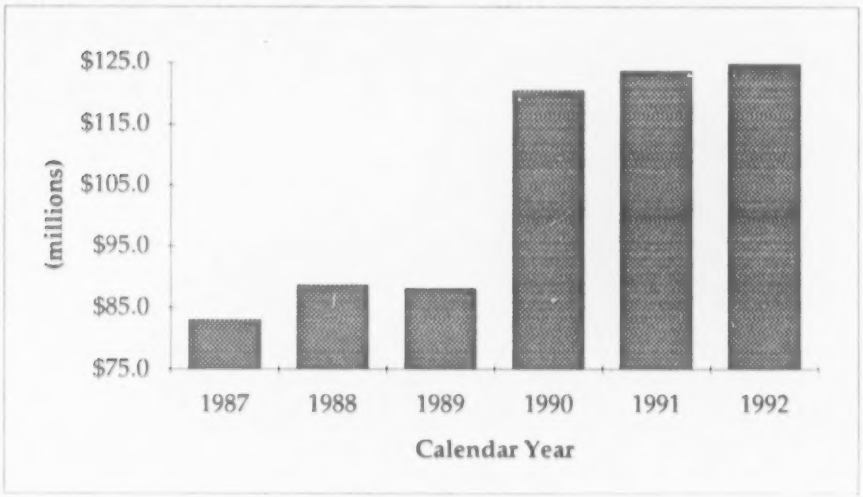
The Motor Vehicle Division administers and enforces Kansas motor vehicle laws in two principal areas: Motor Vehicle Registration and Driver License Issuance and Control. The Division coordinates the collection of vehicle fees and the maintenance of records. The Director coordinates individual cases before the Medical Advisory Board on persons who have physical or mental conditions that could impair their driving ability; and coordinates the Dealer Review Board in the administration and enforcement of the Kansas Uniform Manufacturers and Vehicle Dealers Registration Act.

Within Motor Vehicle Registration are three bureaus. Titles and Registration issues certificates of vehicle titles, registers vehicles, issues license plates, collects fees, and administers statutes on title issuance and registration of all motor vehicles except motor carriers. Titles and Registration is a cooperative effort with 105 county treasurer offices. Motor Carrier Services and Central Permit is responsible for the registration of intrastate and interstate motor carriers and the issuance of cab cards, license plates, and temporary permits. Dealer Licensing is responsible for regulation of individuals engaged in manufacturing, distributing, or selling vehicles or manufactured homes.

Within Driver License Issuance and Control are two bureaus. Driver License Examination is responsible for the examination and issuance of all classes of original and renewal Kansas driver licenses and the issuance of instructional permits and identification cards. Driver Control maintains all records of driver license applications that have been granted or denied; licenses that have been suspended or revoked; traffic violation convictions and accident reports; and it suspends and revokes driver license privileges.

Total Vehicle Revenue Collections by Calendar Year

The Division of Vehicles is responsible for the collection of motor vehicle fees, including: titles; registration; motor carrier inspection (with the Kansas Highway Patrol); International Registration Plan; driver license; and dealer licensing. From CY 1989, amounts do not include Kansas Highway Patrol collections. CY 1990 amounts reflect an increase in registration fees as of January 1, 1990. Registration is by Calendar Year.



Calendar Year	Amount Collected	Percent Change
1987	$82,951,838	1.5%
1988	$88,564,147	6.8%
1989	$87,989,273	-0.6%
1990	$120,367,642	36.8%
1991	$123,567,581	2.7%
1992	$124,655,078	0.9%

Vehicle Revenue Collections Calendar Year 1992

Vehicle Revenue Collections by Source by Calendar Year

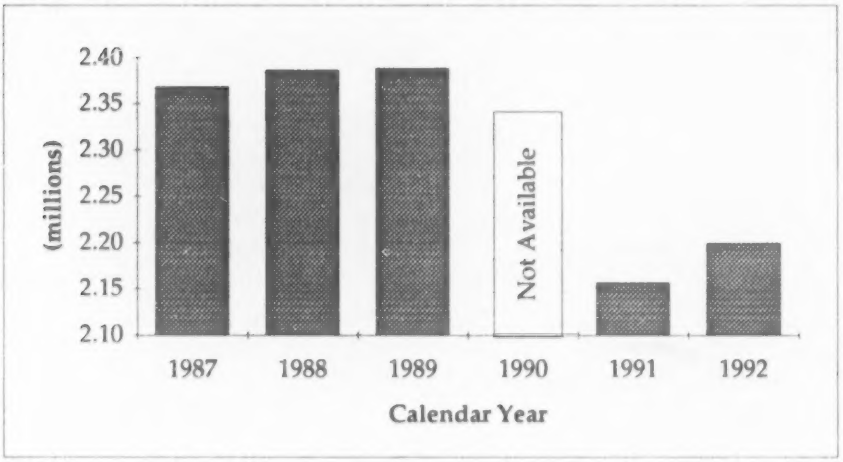
Source	CY 1992 Collection	Percent Total
Titles and Registration	$92,160,980	73.9%
Interstate Pro-rate	$23,497,426	18.8%
Driver License	$7,417,008	6.0%
Miscellaneous	$1,395,614	1.1%
Motor Carrier Inspection	$184,049	0.1%
Total	$124,655,078	100.0%

Vehicle Revenue Collections by Distribution by Calendar Year

Funds	CY 1992 Collection	Percent Total
State Highway	$110,169,988	88.4%
County Funds	$9,899,929	7.9%
Driver Safety	$1,530,573	1.2%
Refunds	$1,485,783	1.2%
Motorcycle Safety	$54,377	0.04%
Other	$1,514,428	1.2%
Total	$124,655,078	100.0%

Motor Vehicle Registrations by Calendar Year

The total number of motor vehicle registrations in Calendar Year 1991 decreased almost ten percent from 1989. Figures for Calendar Year 1990 are not available. Registration is made at the county level and reported to the Division of Vehicles.



Calendar Year	Number Vehicle Registrations	Percent Change
1987	2,368,265	0.3%
1988	2,386,497	0.8%
1989	2,388,334	0.1%
1990	Not Available	
1991	2,156,759	-9.7%
1992	2,198,648	1.9%

Motor Vehicle Registrations by Type Calendar Years 1991 and 1992

While total registration in Calendar Year 1992 increased from the level of Calendar Year 1991, there were decreases in the number of registered motorcycles and motorized bicycles. Special registration includes: Personalized, National Guard, Amateur Radio, Disabled, Antique, Special Interest (street rod, etc.), Veteran, Pearl Harbor Survivor and ex-POW.

Vehicle Registration by Type and Percent Change

Vehicle Type	Calendar Year 1991	Calendar Year 1992	Percent Change
Autos	1,320,692	1,342,734	1.7%
Trucks	612,576	624,245	1.9%
Trailers	97,384	100,685	3.4%
Motorcycles	48,010	46,907	-2.3%
Motorized Bicycles	9,499	8,842	-6.9%
Special Registration	68,598	75,235	9.7%
Total	2,156,759	2,198,648	1.9%

Vehicle Registration by Type and Percent Total

Vehicle Type	Percent Total 1991	Percent Total 1992
Autos	61.2%	61.1%
Trucks	28.4%	28.4%
Trailers	4.5%	4.6%
Motorcycles	2.2%	2.1%
Motorized Bicycles	0.4%	0.4%
Special Registrations	3.2%	3.4%
Total	100.0%	100.0%

Motor Vehicle Registrations by County, Calendar Year 1992

County	Auto	Truck	Trailer	Motor Cycle	Motor Bike	Special *	Total
Allen	7,038	5,007	820	306	124	351	13,646
Anderson	4,151	3,497	520	143	58	258	8,627
Atchison	8,424	4,824	705	284	36	492	14,765
Barber	2,990	2,795	477	141	31	133	6,567
Barton	16,747	9,403	1,929	575	90	628	29,372
Bourbon	7,357	4,469	710	286	73	289	13,184
Brown	5,815	3,869	831	259	66	295	11,135
Butler	27,493	15,516	2,434	1,130	255	1,628	48,456
Chase	1,539	1,511	225	53	9	103	3,440
Chautauqua	1,914	2,284	342	69	11	123	4,743
Cherokee	10,238	6,975	768	349	56	746	19,132
Cheyenne	1,879	1,969	387	97	6	69	4,407
Clark	1,324	1,303	180	58	8	84	2,957
Clay	4,902	3,508	524	170	38	221	9,363
Cloud	5,767	3,960	650	274	30	215	10,896
Coffey	4,678	3,884	608	233	53	275	9,731
Comanche	1,136	1,264	179	38	1	75	2,693
Cowley	18,116	10,880	1,694	730	146	906	32,472
Crawford	18,077	9,363	1,208	635	192	1,061	30,536
Decatur	2,125	2,281	448	101	13	93	5,061
Dickinson	10,367	6,745	884	421	91	534	19,042
Doniphan	3,962	3,119	579	131	8	332	8,131
Douglas	39,154	12,379	1,825	1,418	412	2,337	57,525
Edwards	1,992	2,056	334	106	22	98	4,608
Elk	1,645	1,833	244	41	16	68	3,847
Ellis	14,380	7,095	1,250	565	98	631	24,019
Ellsworth	3,416	2,744	543	183	57	171	7,114
Finney	15,749	9,018	1,560	527	81	951	27,886
Ford	12,960	7,482	1,147	467	66	568	22,690
Franklin	11,688	6,754	1,131	557	188	703	21,021
Geary	17,116	5,227	540	590	90	1,105	24,668
Gove	1,922	2,270	366	110	20	76	4,764
Graham	2,038	1,903	338	91	20	68	4,458
Grant	3,591	3,227	872	202	31	200	8,123
Gray	2,637	2,958	483	132	12	128	6,350
Greeley	927	1,256	226	34	3	69	2,515
Greenwood	3,989	3,650	544	131	47	213	8,574
Hamilton	1,299	1,552	283	73	10	89	3,306
Harper	3,761	3,229	517	175	22	208	7,912
Harvey	17,191	7,772	1,253	819	236	787	28,058
Haskell	1,976	2,434	374	100	11	136	5,031
Hodgeman	1,170	1,724	207	52	1	48	3,202
Jackson	6,395	4,784	772	227	34	300	12,513
Jefferson	9,051	6,423	1,142	388	40	562	17,606
Jewell	2,383	2,684	593	112	10	130	5,912
Johnson	234,902	41,431	5,763	4,764	806	14,152	301,818
Kearny	2,045	2,127	397	104	20	171	4,864
Kingman	4,785	4,248	728	208	19	273	10,261
Kiowa	1,869	1,757	285	84	5	100	4,100
Labette	11,529	7,357	923	381	80	515	20,785
Lane	1,354	1,613	289	63	19	68	3,406
Leavenworth	28,730	12,605	2,100	1,015	107	2,191	46,748
Lincoln	1,932	2,074	322	84	8	129	4,549
Linn	4,549	3,805	769	154	37	332	9,646
Logan	1,960	1,765	317	129	17	91	4,279
Lyon	15,748	8,518	1,109	653	142	714	26,884

Motor Vehicle Registrations by County, Calendar Year 1992

County	Auto	Truck	Trailer	Motor Cycle	Motor Bike	Special *	Total
Marion	6,936	5,039	723	320	84	372	13,474
Marshall	6,332	4,887	908	213	59	263	12,662
McPherson	15,039	9,106	1,601	829	224	689	27,488
Meade	2,294	2,395	345	84	18	174	5,310
Miami	12,956	8,380	1,628	490	110	742	24,306
Mitchell	4,086	3,634	636	183	18	208	8,765
Montgomery	19,077	10,549	1,280	771	207	975	32,859
Morris	3,336	2,884	412	126	29	224	7,011
Morton	1,740	1,827	297	72	13	114	4,063
Nemaha	5,743	4,317	759	241	23	242	11,325
Neosho	8,737	5,853	896	417	107	507	16,517
Ness	2,420	2,911	523	107	9	130	6,100
Norton	3,263	2,751	726	143	22	132	7,037
Osage	8,881	5,948	1,206	361	177	610	17,183
Osborne	2,752	2,655	526	139	17	112	6,201
Ottawa	3,201	2,849	444	95	38	179	6,806
Pawnee	4,116	2,874	489	184	24	177	7,864
Phillips	3,808	3,270	811	180	38	155	8,262
Pottawatomie	9,509	6,311	1,075	403	64	554	17,916
Pratt	5,429	3,850	805	219	36	297	10,636
Rawlins	1,850	2,114	297	73	7	83	4,424
Reno	32,817	16,173	2,805	1,721	226	2,007	55,749
Republic	3,751	3,316	611	157	27	148	8,010
Rice	5,597	3,899	710	243	56	409	10,914
Riley	22,862	7,229	1,155	857	136	1,277	33,516
Rooks	3,500	3,017	631	164	13	182	7,507
Rush	2,298	2,189	316	99	9	110	5,021
Russell	4,573	3,583	752	194	41	260	9,403
Saline	29,018	12,231	2,154	1,280	187	1,791	46,661
Scott	2,871	2,715	546	161	11	174	6,478
Sedgwick	228,058	75,483	10,753	7,584	1,385	11,314	334,577
Seward	9,063	4,849	1,012	350	95	567	15,936
Shawnee	89,979	29,066	4,037	2,986	507	5,641	132,216
Sheridan	1,850	2,101	372	76	74	97	4,570
Sherman	3,744	2,900	568	232	29	221	7,694
Smith	2,863	2,830	623	82	12	157	6,567
Stafford	2,845	2,725	497	125	15	81	6,288
Stanton	1,188	1,513	233	54	7	90	3,085
Stevens	2,636	2,782	826	165	13	271	6,693
Sumner	13,411	9,193	1,305	576	144	804	25,433
Thomas	4,360	3,676	730	188	21	216	9,191
Trego	2,434	2,077	426	107	18	124	5,186
Wabaunsee	3,762	3,000	423	153	15	169	7,522
Wallace	1,034	1,368	250	49	0	48	2,749
Washington	3,996	3,462	623	153	14	106	8,354
Wichita	1,374	1,792	253	68	0	57	3,544
Wilson	5,266	4,156	534	219	60	265	10,500
Woodson	2,014	2,016	297	74	41	126	4,568
Wyandotte	72,192	24,320	4,208	1,918	180	4,291	107,109
Total	1,342,734	624,245	100,685	46,907	8,842	75,235	2,198,648

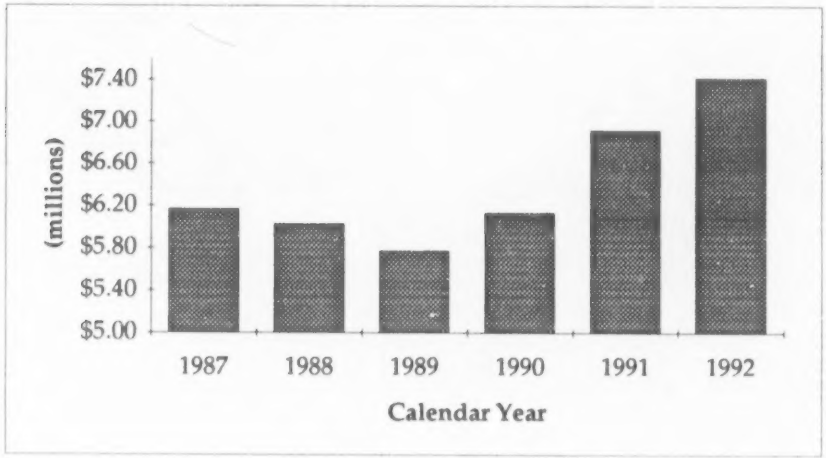
Kansas Based I.R.P. Registrations in 1992	23,419
Kansas Based Plates Issued Under Proration in 1992	23,811

* Special includes Personalized, National Guard, Amateur Radio, Disabled, Antique, Special Interest (street rod, etc.), Veteran, Pearl Harbor survivor and ex-POW.

The figures reflect registrations sold in counties and reported to the Division; and should not be considered to be an exact number of vehicles on the road.

Driver License Fee Collections by Calendar Year

Driver licenses are issued by the Division of Vehicles for the operation of motor vehicles. The Division also issues an Identification Card. The percentage increase in collections from licenses and ID cards for CY 1991 is a result of amounts from the Commercial Driver License, first issued in the spring of 1991.

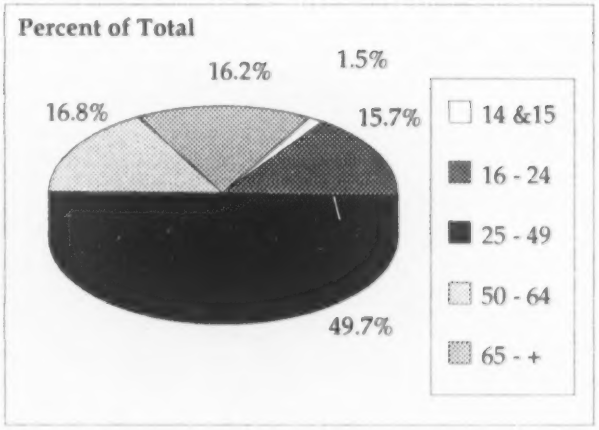


Calendar Year	Amount Collected	Percent Change
1987	$6,166,418	13.2%
1988	$6,022,534	-2.3%
1989	$5,765,945	-4.3%
1990	$6,125,829	6.2%
1991	$6,919,424	13.0%
1992	$7,417,008	7.2%

Driver Licenses by Age and License Class, Calendar Year 1992

Kansas Drivers by Age Category

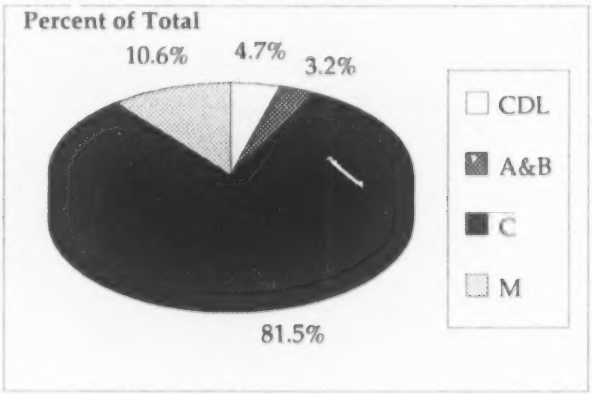
Age Category	Calendar Year 1992
14 and 15 (restricted license)	26,222
16 - 24	270,347
25 - 49	854,586
50 - 64	289,185
65 and over	277,765
Total	1,718,105
Age not available*	612
Total	1,718,717



* Licenses issued for motorcycle only is not available by age.

Kansas Drivers by License Class

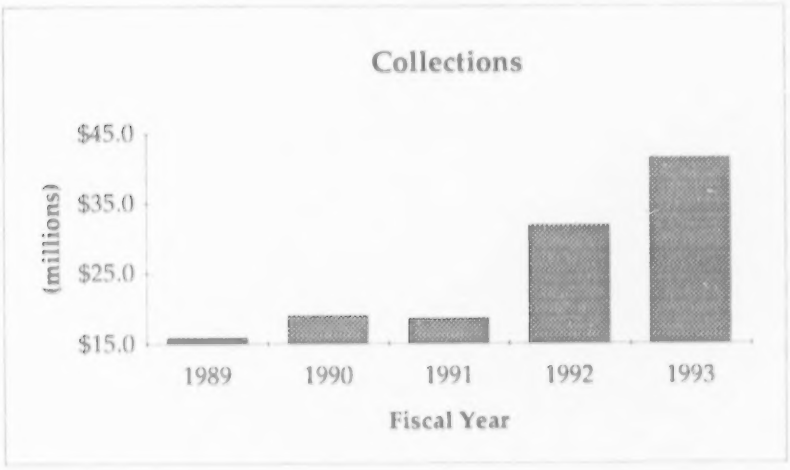
License Class	Calendar Year 1992
Class CDL, A, B & C	79,948
Class A & B	55,410
Class C	1,401,445
Class M, AM, BM, CM	181,914
Total	1,718,717



CDL: Commercial Driver License and CDL and combination classes
Class A: combination vehicle
Class B: truck > 24,000 lbs or bus
CLass C: regular automobile
Class M: motorcycle only and combinations with other Classes

Division of Collections

The Division of Collections is responsible for collecting Accounts Receivable. Its mission is to increase voluntary compliance with Kansas tax law, working with business and individual taxpayers who fail to pay their liability when due. Besides Administraton, the Division consists of three subprograms: Legal; Processing; and Enforcement.



Collections Activity by Fiscal Year

Fiscal Year	Number of Accounts	Balance Due	Collections *	Collections Percent Change
1989	89,914	$84,096,218	$15,916,139	
1990	57,328	$90,212,204	$18,948,218	19.1%
1991	74,591	$112,562,948	$18,614,034	-1.8%
1992	136,922	$209,792,836	$31,820,644	70.9%
1993	149,451	$257,711,790	$41,488,005	30.4%

*Fiscal Year 1992 amount is revised

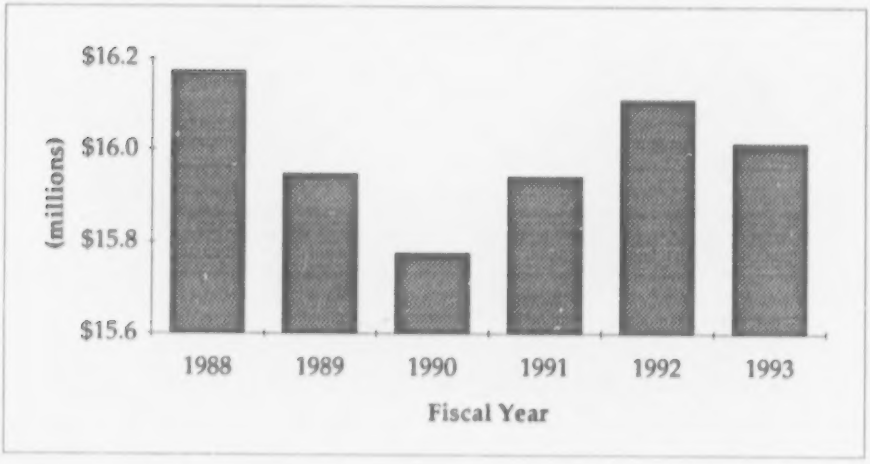
Division of Alcoholic Beverage Control

The Alcoholic Beverage Control Program administers and enforces the Liquor Control Act, the Club and Drinking Establishment Act, the Cereal Malt Beverage and Malt Beverage Products Act, and statutes relating to licensing and taxation of bingo games in Kansas. The Division promulgates policies and procedures; ensures an orderly market for the distribution and sale of alcoholic beverages; conducts effective field enforcement activities, including auditing and inspection of bingo licensees; collects ABC gallonage taxes; and conducts administrative hearings on violations. The Division also houses the Department of Revenue's Criminal Tax Fraud Unit, responsible for investigating suspected illegal activity relating to the reporting and payment of drug, liquor, sales, and other taxes collected by the Department. Besides Administration, there are two subprograms: Licensing and Reporting, and Investigation and Inspection.

ABC Gallonage Tax by Components and Fiscal Year

Gallonage Tax by Components

	FY 1992	FY 1993	Percent Change
Alcohol and Spirits	$6,539,310	$6,520,303	-0.3%
Fortified and Light Wine	$667,818	$703,477	5.3%
Strong Beer	$5,957,830	$5,996,306	0.6%
Cereal Malt Beverage	$2,946,062	$2,793,954	-5.2%
Total	$16,111,019	$16,014,040	-0.6%

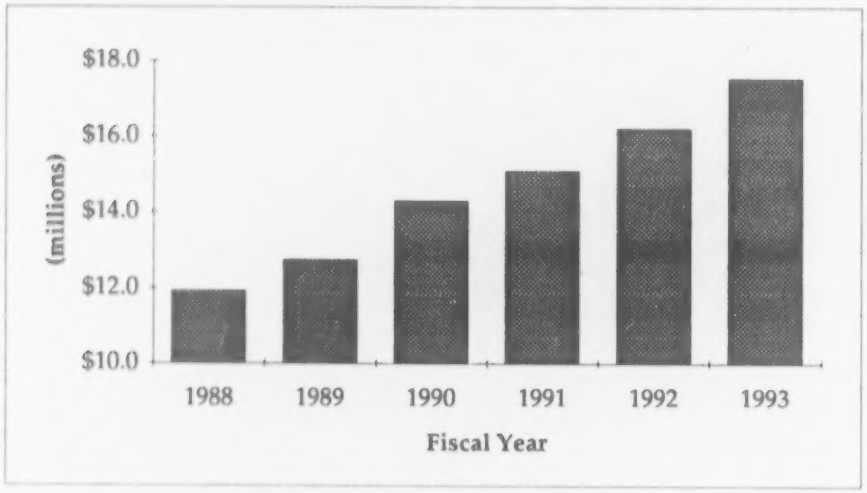


Total Gallonage Tax by Fiscal Year

Fiscal Year	Amount Collected	Percent Change
1988	$16,173,785	-1.1%
1989	$15,947,018	-1.4%
1990	$15,776,091	-1.1%
1991	$15,942,224	1.1%
1992	$16,111,019	1.1%
1993	$16,014,040	-0.6%

ABC Liquor Excise Tax

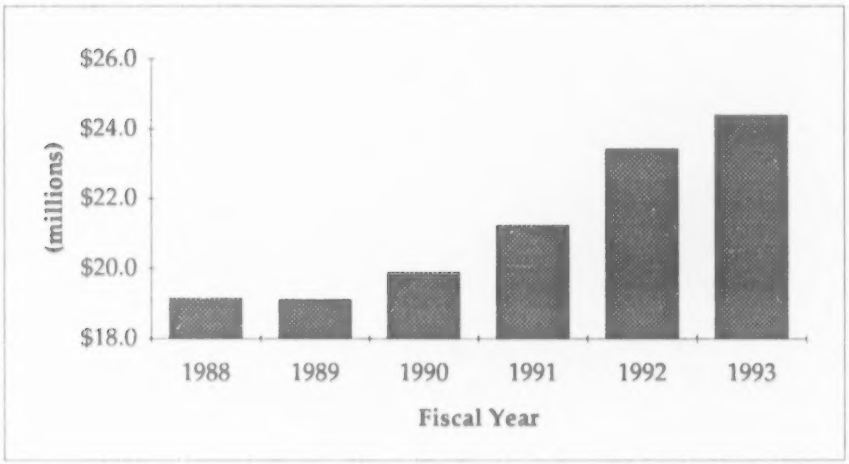
The liquor excise tax is a 10% retail tax on gross receipts from the sale of liquor on-premises at private clubs, drinking establishments open to the public and caterers. It is imposed on all alcoholic beverages, including cereal malt. Seventy percent of the collection is returned to the locality from which collected, 25% is credited to the State General Fund and 5% to the Community Alcoholism and Intoxication Programs Fund. This tax is collected by the Division of Taxation, rather than the Division of Alcoholic Beverage Control.



Fiscal Year	Amount Collected	Percent Change
1988	$11,915,456	9.6%
1989	$12,719,809	6.8%
1990	$14,292,552	12.4%
1991	$15,109,059	5.7%
1992	$16,187,296	7.1%
1993	$17,539,940	8.4%

ABC Liquor Enforcement Tax

The liquor enforcement tax is at retail on the gross receipts from the sale for off-premises consumption. It is imposed on all alcoholic beverages including strong beer. This tax is collected by the Division of Taxation, rather than the Division of Alcoholic Beverage Control.



Fiscal Year	Amount Collected	Percent Change
1988	$19,145,775	4.9%
1989	$19,112,357	-0.2%
1990	$19,890,178	4.1%
1991	$21,233,258	6.8%
1992	$23,403,153	10.2%
1993	$24,392,826	4.2%

ABC Total Taxes and Fees and Number of Licenses

Total ABC Taxes and Fees

	Fiscal Year 1993	Percent Total
Gallonage Tax	$16,014,040	26.5%
Liquor Excise Tax	$17,539,940	29.0%
Liquor Enforcement Tax	$24,392,826	40.4%
Fees and Fines	$2,504,386	4.1%
Total	$60,451,192	100.0%

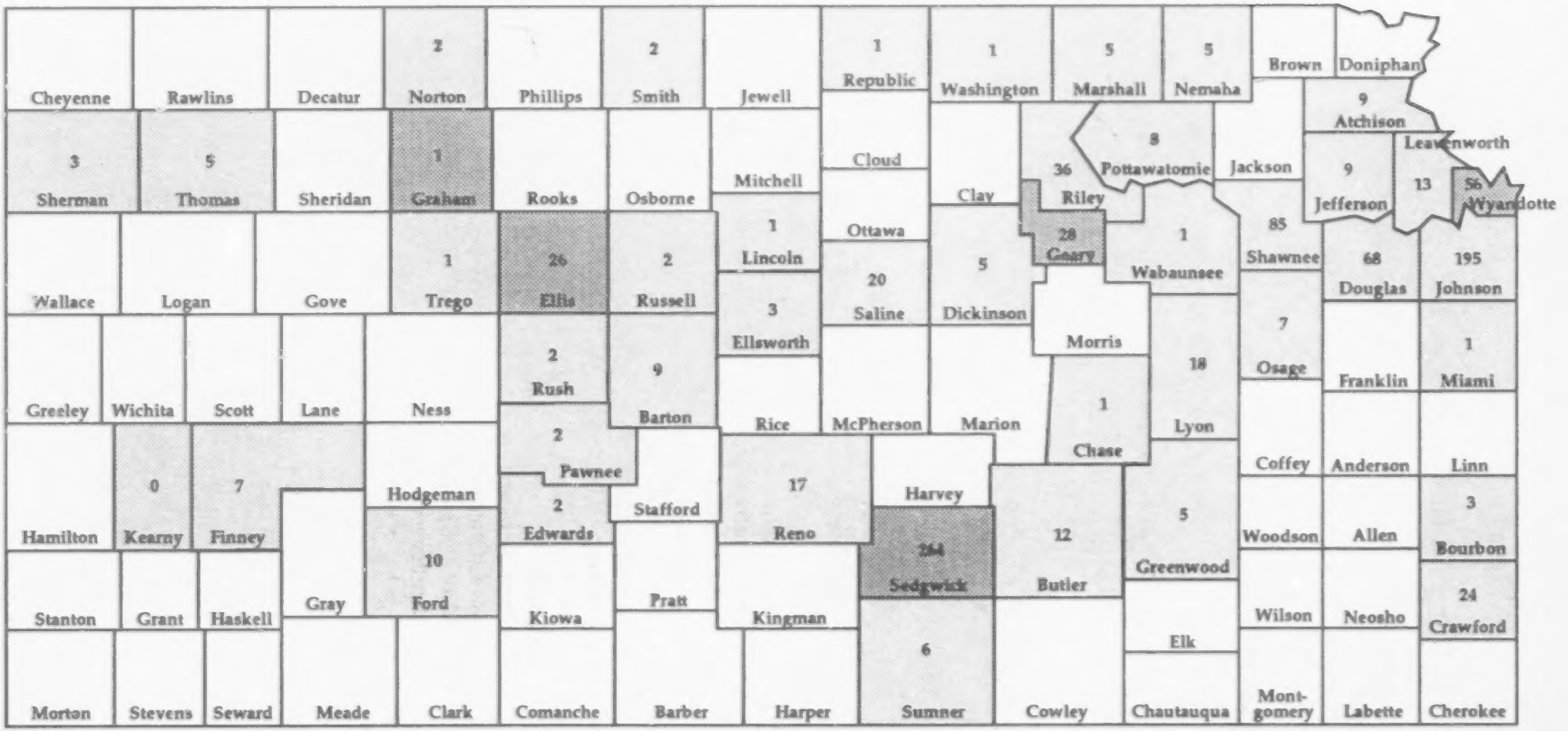
Alcoholic Beverage Licenses

	FY 1992	FY 1993	Percent Change
Retail Liquor Stores	747	740	-0.9%
Spirits Distributors	8	10	25.0%
Wine Distributors	10	10	0.0%
Beer Distributors	54	53	-1.9%
Class A Private Clubs	375	370	-1.3%
Class B Private Clubs	384	346	-9.9%
Drinking Establishments	842	919	9.1%
Caterers	5	5	0.0%
Hotels	24	22	-8.3%
Drinking Establishments/Caterers	16	23	43.8%
Hotel/Caterers	9	12	33.3%
Alcohol/Spirits Manufacturers	1	1	0.0%
Non-Beverage Users	6	7	16.7%
Bonded Warehouses	1	1	0.0%

Kansas Liquor-By-The-Drink by County, as of July 1, 1993

Legend:
- Old Law
- New Law with Food Requirement
- New Law with No Food Requirement

Numbers are liquor-by-the-drink establishments, including drinking establishments, caterers and hotel drinking establishments



Selected 1993 Enacted Kansas Legislation Affecting The Department

Division of Alcoholic Beverage Control

Senate Bill 82 requires a photo-identification for the purchase of alcoholic or cereal malt beverages.

Senate Bill 181 provides the basis for administering instant bingo at locations registered to hold bingo games.

Senate Bill 322 provides for the sale of 50-milliliter containers of spirits.

Senate Bill 323 eliminates the statutes regarding gallonage tax stamps for alcoholic liquor.

Division of Property Valuation

Senate Bill 98 provides for the submission of a sales validation questionnaire for the sale of a public utility.

Senate Bill 193 requires the county appraiser to conduct a formal hearing when a protest is filed upon which the taxes levied are illegal or void.

Senate Bill 252 provides a procedure for a taxpayer to protest paying mortgage registration fees.

House Bill 2068 allows specific counties to impose a levy of one mill for the acquisition of a county golf course.

House Bill 2210 provides for the continuation of the tax lid.

House Bill 2266 provides for the redemption of any abandoned building or structure bid off by the county within one year of such sale.

Division of Taxation

Senate Bill 59 extends the expiration date of the Kansas Qualified Agricultural Ethyl Alcohol Producers Incentive Fund to July 1, 1997.

Senate Bill 73 modifies the Job Expansion and Investment Credit Act of 1976: to raise the threshold of income tax credit allowed for qualified firms; to allow income tax credits for training and education for employees; and to allow sales tax credits. A "high performance incentive fund" created within the Commerce Department will provide matching funds for business assistance and consulting services to qualified firms.

Senate Bill 74 changes the filing requirements for tire excise tax collections to mirror the requirements for sales tax collections.

Senate Bill 76 extends the expiration date of income tax credits for individuals and insurance companies who invest in certified Kansas venture capital companies to January 1, 1998.

Senate Bill 106 extends the expiration date of the Petroleum Storage Tank funds to July 1, 2004.

Senate Bill 130 authorizes reciprocal agreements with other states to allow the setoff of tax liabilities.

Senate Bill 136 redefines "oil" inspection as "petroleum product" inspection and authorizes the Secretary of the State Board of Agriculture to set standards for and conditions of inspection by rules and regulations.

Senate Bill 139 pertains to investment of idle funds: redefines the short-term interest rate to be used on local government deposits; adds the State Treasurer to the list of depositories eligible to hold securities; and allows the Pooled Money Investment Board to invest in state agency or public instrumentality.

Senate Bill 181 allows registered Bingo Halls to play "instant" bingo. Its constitutionality is under challenge in court by the Kansas Attorney General.

Senate Bill 182 modifies the formula for distributing Johnson County sales tax.

Senate Bill 194 adds Butler and Barton counties to those authorized to impose a countywide sales tax dedicated to financing the construction or remodeling of certain county facilities.

Senate Bill 200 amends the Kansas and Missouri Metropolitan Culture District Compact to authorize local sales tax-backed bonds five years after the formation of the District, if approved by vote.

Senate Bill 323 eliminates the requirement for gallonage tax stamps on alcoholic beverage containers.

Senate Bill 401 repeals vehicle horsepower and year and adds vehicle model to the required information on both the motor fuel exemption certificate and motor fuel refund applications; and replaces the equal-or-exceed 40-gallon each-purchase requirement for motor fuel refund applications with the requirement that applications must exceed $25.

Senate Bill 415 allows the Department to contract for the services of providing an automated tax system. Payment for these services will be a percentage of increased revenues resulting from the new system.

Senate Bill 421 permits a pledge of a portion or all of revenues from sales, use, and transient guest taxes collected within a redevelopment district to the repayment of special obligation bonds and interest for the proposed redevelopment project.

House Bill 2005 modifies Kansas inheritance tax laws to conform with federal law.

House Bill 2090 permits the Department to contract with collection agencies for the collection of delinquent taxes from taxpayers living within Kansas.

House Bill 2091 increases the amount of estimated tax which must be paid, to avoid an underestimate penalty, from 80% to 90%.

House Bill 2092 eliminates, as a subtraction modification, the gains which result from sales of real estate because of foreclosure.

House Bill 2093 permits the Department to release to the public any information regarding oil and gas production statistics. The bill also permits the Department to release, to the Department of Wildlife and Parks, the taxpayer's name, address, and residency status for its use in license and fraud investigations.

House Bill 2101 allows adopted children to inherit from their natural parents, even if parental rights were severed.

Division of Vehicles

Senate Bill 159 raises the minimum age at which a restricted Class C or M license may be obtained to age 15; and provides for the issuance of a farm permit to those age 14 or 15. Also increases the driver license photo fee to not more than $2.

Senate Bill 160: Changes the effective date of the 1992 "motor voter" legislation from January 1, 1994 to July 1, 1994.

Senate Bill 212 increases the fees charged for certificates of title from $3.50 to $7.00 until July 1, 1996, and $4.50 thereafter, for the purchase of motor vehicles by the Kansas Highway Patrol.

House Bill 2355: Lowers the allowable blood alcohol content for DUI to .08 from .10.

Other Enacted Legislation Affecting the Department of Revenue:

Senate Bill 129 exempts optometrists and ophthalmologists from civil actions for damages when reporting information to the Department's Medical Advisory Board.

Senate Bill 361 makes a minor change in the definition of a "traffic offense."

Senate Bill 368 specifically permits including more than one offense to be entered on a traffic citation.

Senate Bill 435 makes changes in the implied consent law, in response to recent court rulings.

House Bill 2174 provides a definition for wide-base single tires and maximum-load guidelines for the tires when mounted on the steering axle or on other axles.

House Bill 2189 makes minor changes to the Commercial Drivers License Act.

House Bill 2194 requires vehicle dealers to disclose certain facts in writing to a consumer.

House Bill 2257 requires that a certified interpreter be provided for speech and hearing impaired persons in any court or board proceeding, services, programs or activities of any public place, or any employment situation.

House Bill 2452 relates to traffic control and the operation of a combination vehicle with an unsafe tire.

House Bill 2453 relates to posting a bond for a traffic offense.

House Bill 2548 corrects minor conflicts between 1993 Senate Bills 159 and 163, and House Bill 2189.

Sources: Kansas Department of Revenue, Research and Revenue Analysis; Kansas Legislative Research Department, "Kansas Legislature Summary of Legislation 1993."

After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	Amounts (if not 100%)	Fund	Transfer	Fund	Transfer Dates	K.S.A.: (a)
Individual Income (b)		State General Fund				79-32,105
			then	up to 1% (of withholding) to SKILL Fund		74-50,107
Corporate Income (b)		State General Fund				79-32,105
Privilege Tax		State General Fund				79-1112
Inheritance Tax		State General Fund				79-1577, 1578
State Sales and Use (c)	94.898%	State General Fund				79-3620, 3710
		then, in CY 1993	3.63%	Ad Valorem Tax Reduction Fund	15th of Jan, July	79-2959
		and, in CY 1993	2.823%	Special County/City Revenue Sharing Fund	15th of July, 10th of Dec	79-2964
		and	7.6%	State Highway Fund (from sales tax only)	1st of Oct, Jan, April, July	79-34,147
	5.102%	State Highway Fund				79-3620, 3710
Motor Fuel Taxes (d)	$625 thousand/qrtr	Kansas Qualified Alcohol Producers' Incentive Fund			1st of Oct, Jan, April, July	79-34,161
	40.5%	Special City/County Highway Fund				79-34,142
			then	$625 thou/qrt County Equalization & Adjustment Fund	15th of Jan, April, July, Oct	79-3425c
	59.5%	State Highway Fund				79-34,142
Environmental Assurance Fee (e)		Above and Below ground Petroleum Storage Tank Release Trust Funds				65-34,114
Oil Inspection Fee		State General Fund				55-427
Minerals (Severance) Tax	93%	State General Fund				79-4227
	7%	County Mineral Production Tax Fund			1st of Dec, March, June, Sept	79-4227
Cigarette & Tobacco Taxes		State General Fund				79-3387
Bingo Enforcement Tax	1/3	State General Fund				79-4710
(Call and Instant Bingo)	1/3	State Bingo Regulation Fund				79-4710
	1/3	County and City Bingo Tax Fund			not less than yearly	79-4710
Controlled Substances Tax (f)		State General Fund				79-5211
		then, of assessmenrts and penalties	50%	County and/or City Law Enforcement Fund	April, July, Oct, Jan	79-5211
New-Tire Tax		Waste Tire Management Fund				65-3424g
			then	91% grants to cities, counties and private companies		65-3424f
Vehicle Rental Excise Tax		Rental Motor Vehicle Excise Tax Fund				79-5117
			then	100% county where collected	30th of June, Nov	79-5117
Water Fee (g)		State Water Plan Fund				82a-951
		then, from State General Fund	$6 million	State Water Plan Fund	15th of July, Jan	82a-953
Private Car Line Tax		Car Company Tax Fund				79-917
			then	State General Fund	four months after deposit to CCTF	79-917
Sand Royalty		Sand Royalty Fund, then	50%	(2/3 of 50% to drainage district on the river		70a-105; 82a-309
	except from school-land islands	State General Fund		(1/3 of 50% to other drainage districts in county		82a-309
				(unencumbered SRF balance at FY end to State General Fund		70a-105
			remainder	State General Fund, after expenses		70a-105
Transient Guest	98%	County/City Transient Guest Tax Fund				12-1694
			then	Counties/Cities Imposing Tax	at least quarterly	12-1694
	2%	State General Fund				12-1694
Statewide Assessed	1 mill	Educational Building Fund				76-6b01, 76-6b02
Value	.5 mill	Institutional Building Fund				76-6b04
Motor Carrier Property Tax (h)		State General Fund				79-6a04, 6a10
			then	100% Special City/County Highway Fund	15th of Jan, July	79-3425e
Motor Vehicle Property Tax		County Treasurers			transfers made:	79-5109
		then, of State's 1.5 mills	2/3	Educational Building Fund	Oct 31, Jan 20, Mar 5, May 20,	79-5109
			1/3	Institutional Building Fund	July 20 and Sep 5	79-5109

After-Refund Distribution of Selected State Taxes and Fees Collected by Kansas Department of Revenue

	Amounts	Fund	Transfer	Fund	Transfer Dates	K.S.A.:
Vehicle Title and Registration Fees (i)		County Treasurers	then	remainder to State Highway Fund		8-145, 8-145d 8-145
Vehicle Dealers Full-Privilege Plates	50% 50%	Dealers and Mfgr Fee Fund County Treasurer Veh Lic Fee Fund				8-2425
Veh Dealers Regular Plates		State Highway Fund				8-2418
Driver License Fees (j)	37.5% class C & 20% classes A, B, M & 20% CDL 20% class M $2 each CDL balance	State Safety Fund Motorcycle Safety Fund Truck Driver Training Fund State Highway Fund				8-267
DUI Reinstatement Fee	75% 25%	Alcohol Intoxication Program Juvenile Detention Facility				8-241
Failure to Comply Reinstatement Fee (collected by court)	50% 37.5% 12.5%	Vehicle Operating Fund Alcohol Intoxication Program Juvenile Detention Facility				8-2110
Liquor Gallonage Tax (k)	10% balance	Community Alcoholism and Intoxication Programs Fund State General Fund				41-501 41-501
Liquor Enforcement Tax		State General Fund				79-4108
Liquor Excise Tax (private clubs)	25% 70% 5%	State General Fund, then if 70% to LALF is less than in CY 1981, difference transferred to LALF Local Alcoholic Liquor Fund Community Alcoholism and Intoxication Programs Fund			15th of March 15th of Mar, June, Sept, Dec	79-41a03 79-41a05 79-41a03 79-41a03, 04, 04a
Cereal Malt Beverage Tax		State General Fund				79-3829

Notes:

(a) Kansas Statutes Annotated. Abreviations: 93 = 1993; Sess = Session Laws of Kansas; Ch = Chapter; § = Section; ¶ = Paragraph.

(b) Old School District Income Tax Fund repealed (1992 Sess Ch 280 §68). FY 93: Amounts from increased rates were transferred to School District Finance Fund; but it was abolished by 1993 legislature, after two of three transfers were made. Schools receive appropriated amount.

(c) Transfers reduced by 3% in FY 1993 to LAVTRF, CCRSF and SHFand 4% in FY 94; as of 7-1-93, 7.628% transferred each quarter to State Highway Fund.

(d) Secretary of Transportation abolished the State Freeway Fund, effective July 1, 1992.

(e) Collected for Dept of Health & Environ.

(f) 50% of assessments and penalties go to the county and/or city where drugs found and seized.

(g) Collected for Health and Environment. SGF transfer amount can be reduced by Governor (K.S.A. 82-953a): reduced FY 1993 by 3% (92 Sess Ch 327 §87).

(h) Transfer reduced by 3% for FY 1993 (92 Sess Ch 327 §85) and 4% FY 1994.

(i) County retains: 75¢ for each registration; $2 for each title; $2.25 registration service fee & in1993 ID Card service fee (92 Sess Ch 105 §10); and up to $9,800/year for extra compensation.

(j) 20% of CDL Classes A, B and C (after a $2 credit to Truck Driver Training Fund) goes to the State Safety Fund.

(k) the 10% is from alcohol and spirits collections only.

Selected Kansas Tax Rates with Statutory Citation, Fiscal Year 1993

							K.S.A.:
Individual Income Tax (filers may elect non-tax table)							79-32,110
Tax Table, Resident, married, joint							
taxable income not over	$30,000 @	3.50%					
taxable income not over	$60,000 @	$1,050	plus	6.25%	over $30,000		
taxable income over	$60,000 @	$2,925	plus	6.45%	over $60,000		
Tax Table, Resident, others							
taxable income not over	$20,000 @	4.40%					
taxable income not over	$30,000 @	$880	plus	7.50%	over $20,000		
taxable income over	$30,000 @	$1,630	plus	7.75%	over $30,000		
Corporation	total taxable income @	4.00%	plus	3.35%	surtax on taxable income over $50,000	6.750%	79-32,110(c)
Banks	total net income @	4.25%	plus	2.125%	surtax on taxable income over $25,000	6.375%	79-1107
Trusts and S&Ls	total net income @	4.50%	plus	2.25%	surtax on taxable income over $25,000	6.750%	79-1108
Inheritance Tax on taxable amount of thousands							79-1537
Class A: 1% first $25M; 2% sec $25M; 3% next $50M; 4% next $400M; 5% over $500M							
Class B: 3% first $25M; 5% sec $25M; 7.5% next $50M; 10% next $400M; 12.5% over $500M							
Class C: 10% first $100M; 12% sec $100M; 15% over $200M.							
State Retailers Sales Tax		4.9%	&	2.5%	on specified constr & mfgr consumables		79-3603
State Compensating Use Taxes		4.9%					79-3703
Local Sales Tax		up to 1.0% for counties; up to 2.0% for cities					12-189
Motor Fuel Tax/per Gallon							
Regular Motor Fuel/gallon		$0.18					79-34,141
Gasohol/gallon		$0.18					79-34,141
Diesel/gallon		$0.20					79-34,141
LP-Gas/gallon		$0.17					79-34,141
Comp Nat Gas/120 CF = gallon		$0.17					
Trip Permits/each		$10.00					79-34,118
Mineral Tax							79-4217
Oil/gross taxable value		8.00%	with	3.67%	property tax credit		
Gas/gross taxable value		8.00%	with	1.00%	property tax credit		
Coal/ton		$1.00					
Cigarette Tax							79-3310
Package of 20		$0.24					
Package of 25		$0.30					
Tobacco Tax							79-3371
Wholesale price		10.00%					
Bingo Tax							79-4704
Retail price - Instant*		1.00%					
Gross receipts - Call		3.00%					
Property Tax							76-6b01
Assessed Valuation/mills		0.0015					76-6b02
Liquor Gallonage Tax							
Strong Beer and CMB/gallon		$0.18					41-501(b)
Sprits/gallon		$2.50					41-501(b)
Light Wine/gallon		$0.30					41-501(b)
Fortified Wine/gallon		$0.75					41-501(b)
Liquor Excise Tax (Drinking Establishments)							79-41a02
Gross receipts		10.00%					
Liquor Enforcement (Liquor Stores)							79-4101
Gross receipts		8.00%					
Marijuana Stamp Tax							79-5202
Marijuana/gram or portion of gram		$3.50					
Controlled Substance/gram or portion of gram		$200.00					
Controlled Substance/50 dose unit or portion of unit		$2,000					
New Tire Tax/per tire		$0.50					65-3424d
Car Line Tax/gross earnings		2.5%					79-907
Sand Royalty/per ton		$0.08					70a-102
Environ. Fee/gallon petroleum product		$0.01	levied when funds balances are between $2 and $5 million				65-34,117
Water Fee/1,000 gallons		$0.032					82a954
Oil Inspection Fee/barrel/50 gallons		$0.01					55-426
Vehicle Rental Excise Tax/gross receipts		3.5%	for rentals not exceeding 28 days				79-5117

*"Instant" bingo at 1% retail sales price 79-4704 1993 Session Ch 155 § 2

Kansas Vehicle Registration and Driver Licence Fees, Calendar Year 1993

Vehicle Registration Fees *	
Automobiles	
0 - 3000 lbs	$25.00
3001 - 3999 lbs	$25.00
4000 - 4500 lbs	$25.00
over 4500 lbs	$35.00
County Registrations	
Regular Truck - gross weight to:	
12M	$35.00
16M	$100.00
20M	$130.00
24M	$195.00
26M	$310.00
30M	$310.00
36M	$370.00
42M	$470.00
48M	$600.00
54M	$800.00
60M	$1,000.00
66M	$1,200.00
74M	$1,525.00
80M	$1,725.00
85M	$1,925.00
Local, 6000 Mile & Custom Harvest Trucks to:	
16M	$60.00
20M	$100.00
24M	$130.00
26M	$175.00
30M	$175.00
36M	$210.00
42M	$240.00
48M	$310.00
54M	$410.00
60M	$470.00
66M	$570.00
74M	$750.00
80M	$880.00
85M	$1,000.00
Farm Truck - gross weight to:	
16M	$35.00
20M	$40.00
24M	$50.00
26M	$70.00
54M	$70.00
60M	$180.00
66M	$360.00
85M	$600.00
County Qrtr Pay	1/4 of annual fee
County 72 Hour	$26.00
County 30 Day	varies by weight

Vehicle Registration Fees (cont.) *	
Interstate:	
Ports: 72 Hour	$26.00
Ports: 30 Day	varies by weight
Prorate & Qrtr	varies by weight
Urban Buses	
8 - 30 passengers	$15.00
31 - 39	$30.00
over 39	$60.00
Transit Authorities	$2.00
Trailers: 8M	$15.00
12M	$25.00
Over 12M	$35.00
Drive-Away, first	$44.00
Drive-Away, others	$18.00
Antique, Regular	$40.00
Antique, Personalized	$40.00
Amateur Radio	$1.00 + standard fee
Special Interest	$26.00
National Guard	standard fee
Pearl Harbor Survivor	standard fee
Disabled	standard fee
Ex-POW	free
Disabled Veteran	free
Motorcycles	$15.00
Motor Bikes	$10.00
Dealer, full-privilege	$350.00
Dealer, regular, first	$275.00
Dealer, regular, others	$25.00
Personal (one-time)	$40.00
Driver License Fees	
Class A/B **	$13.00
Class C**	$9.00
Class M**	$6.00
CDL Class A, B or C**	$15.00
CDL Endorsements/each	$10.00
CDL Instruction Permit	$5.00
Instructional Permit	$2.00
Farm Permit	$8.00
Exam	$3.00
Re-Exam	$1.50
DUI Exam	$5.00
Duplicate**	$5.00
Identification Card**	$5.00
Senior (age 65 and over)/ Handicapped ID Card **	$2.00
Penalty	$1.00
Photo	not more than $2.00

** Includes a $1 fee for photograph.

* For all vehicles add $2.25 county fee; and for new plates add a 50¢ reflector fee.

Calendar for Filing Income and Sales Taxes

If due date falls on Saturday, Sunday or legal holiday, substitute the next regular working day.

Monthly Filing, with Due Date:

10 Withholding Tax Deposit Report (Form KW-5): semi-monthly filers, 16th to end prior month.
15 Withholding Tax Deposit Report (Form KW-5): monthly filers, all of prior month.
25 Withholding Tax Deposit Report (Form KW-5): semi-monthly filers, 1st to 15th of current month.
25 State and Local Retailer's Sales Tax Return (STD-16 or STD-36): monthly filers, prior month.
25 Retailer's Compensating Tax Return (CT-8 or CT-9): monthly filers, prior month.
25 Consumer's Compensating Tax Return (CT-3 or CT-10): monthly filers, prior month.

Quarterly Filing, with Due Date:

15 Individual Estimated Income Tax Declaration (Form 40ES): Vouchers: 1-Apr. 15; 2-Jun.15; 3-Sept. 15; 4-Jan. 15.
15 Corporation Estimated Income Tax Declaration (Form 120ES): Vouchers: 1-Apr. 15; 2-Jun. 15; 3-Sept. 15; and 4-Dec. 15.
25 Withholding Tax Deposit Report (Form KW-5): quarterly filers, for prior calendar quarter in Jan, Apr, Jul, & Oct.
25 State and Local Retailer's Sales Tax Return (STD-16): quarterly filers, prior quarter.
25 Retailer's Compensating Tax Return (CT-8): quarterly filers, prior quarter.
25 Consumer's Compensating Tax Return (CT-3): quarterly filers, prior quarter.

Periodic Filing, with Due Date:

Jan-15 Individual Estimated Income Tax Declaration (Form 40ES): farmers or fishermen.
Jan-25 State and Local Retailer's Sales Tax Return (STD-16): annual filers, prior year.
Jan-25 Retailer's Compensating Tax Return (CT-8): annual filers, prior year.
Jan-25 Consumer's Compensating Tax Return (CT-3): annual filers, prior year.
Jan-31 Wage and Tax Statements (Forms K-2 or W-2): mail employees copies.
Feb-28 Employer's Annual Withholding Tax Return (Form KW-3): all accounts must file this return with the State's copies of the Wage and Tax Statements (Forms K-2 or W-2).
Mar-01 Annual Information Return (Form K-96): with accompanying Information Returns (Forms K-99 or 1099).
Mar-01 Individual Income Tax Return (Form 40): farmers and fishermen who did not file a Form 40ES by Jan. 15.
Apr-15 Individual Income Tax Return (Form 40).
Apr-15 Corporation Income Tax Return (Form 120).
Apr-15 Small Business Corporation Income Tax Return (Form 120S).
Apr-15 Privilege Tax Return (Form 130).
Apr-15 Fiduciary Income Tax Return (Form 41).
Apr-15 Partnership Return (Form 65).
Apr-15 Local Intangibles Tax Return (Form 200).
Oct-15 Homestead and Food Sales Tax Refund claim (Form 40H).